

RECORDATION NO 30830 FILED
July 08, 2013 03:45 PM
SURFACE TRANSPORTATION BOARD
LAW OFFICES OF
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July 8, 2013

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to §11301. This document is a Memorandum of Lease Agreement, a primary document dated as of July 8, 2013. We request that this document be given the next Recordation No.

The names and addresses of the parties to the Memorandum of Lease Agreement are as follows:

Lessor:

JPMorgan Chase Bank, N.A.
1111 Polaris Parkway
Columbus, OH 43240

Lessee:

Eastman Chemical Company
100 N. Eastman Road
Kingsport, TN 37660-5075

A description of the equipment covered by the Memorandum of Lease Agreement consists of 40 tank cars numbered ETCX 421500-421539, inclusive.

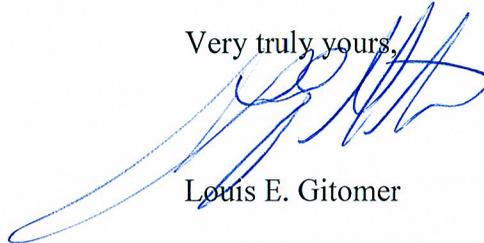
A fee of \$42.00 is enclosed. Please return a copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

Ms. Cynthia T. Brown
July 8, 2013
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A short summary of the document to appear in the index as follows: a Memorandum of Lease Agreement dated as of June 28, 2013 JPMorgan Chase Bank, N.A., 1111 Polaris Parkway, Columbus, OH 43240, and Eastman Chemical Company, 100 N. Eastman Road, Kingsport, TN 37660-5075, covering 40 tank cars numbered ETCX 421500-421539, inclusive.

Very truly yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of July 8, 2013

between

JPMORGAN CHASE BANK, N.A.,
as Lessor,

and

EASTMAN CHEMICAL COMPANY,
as Lessee,

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of July 8, 2013, by and between **JPMORGAN CHASE BANK, N.A.** ("**Lessor**"), 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, OH 43240, and **EASTMAN CHEMICAL COMPANY** ("**Lessee**"), 100 N. Eastman Road, Kingsport, TN 37660-5075, with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit A attached hereto (collectively, the "**Railroad Equipment**").
2. The Lease of the Railroad Equipment shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.
3. This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

JPMORGAN CHASE BANK, N.A.

By: Cherie L. Oliveto
Name: Cherie L. Oliveto
Title: Authorized Officer

EASTMAN CHEMICAL COMPANY

By: Michael Watts
Name: Michael Watts
Title: Assistant Treasurer

STATE OF OHIO)
) ss.
COUNTY OF DELAWARE)

On this 8th day of July 2013, before me, Tracey DeFrancis, the undersigned Notary Public, personally appeared Chad DeLueto personally known to me to be the person who executed the within instrument as Authorized Officer on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.



TRACEY DeFRANCIS
Notary Public, State of Ohio
My Comm. Expires March 22, 2014

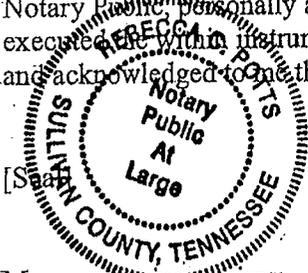
Tracey DeFrancis
Notary Public

My commission expires:

March 22, 2014

STATE OF Tennessee)
CITY OF Kingsport) ss.

On this 8 day of July 2013, before me, Rebecca C. Potts the undersigned Notary Public, personally appeared Michael Watts personally known to me to be the person who executed the within instrument as Asst. Treasurer on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.



Rebecca C. Potts
Notary Public

My commission expires:
2 / 4, 14

EXHIBIT A
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS AND REPORTING MARKS

Forty (40) 2013 Trinity 23,589 Gallon Tank Railcars numbered ETCX421500 – ETCX421539 inclusive