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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 24, 2014

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

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Termination, dated as of September 24, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 30289.

The names and addresses of the parties to the enclosed documents are:

Lessor: Progress Rail Leasing Corporation
1600 Progress Drive
Albertville, AL 35950

[Lessee: Mid-Am Equipment, Inc.
2422 S Los Altos
Meza, AZ 85202]

Section Chief
September 24, 2014
Page 2

A description of the railroad equipment covered by the enclosed document is:

All railroad equipment at any time covered by the Memorandum of Lease filed under Recordation Number 30289 is TERMINATED.

A short summary of the document to appear in the index is:

Memorandum of Lease Termination.

Also enclosed is a check in the amount of \$43.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Edward M. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF LEASE TERMINATION

MEMORANDUM OF LEASE TERMINATION, dated as of September 24, 2014, by **PROGRESS RAIL LEASING CORPORATION**, a Delaware corporation (the "Lessor"). Capitalized terms used herein which are not defined herein shall have their respective meanings ascribed thereto as set forth in the Lease (defined below).

WHEREAS, Lessor and Mid-Am Equipment, Inc., a Delaware corporation, entered into that certain Lease Agreement dated of March 9, 2012 (the "Lease"), a Memorandum of which was recorded with the Surface Transportation Board ("STB") on July 9, 2012, at 08:00AM, under Recordation No. 30289, covering the Equipment described therein.

Effective the date hereof, the Lease is terminated. This document constitutes a release of all interests, claims, liens or encumbrances with respect to all railroad equipment at any time covered by the Lease.

The Lessor is filing this Memorandum of Lease Termination with the STB pursuant to 49 USC Section 11301(a). This Memorandum of Lease Termination is executed without prejudice to the rights or obligations of the parties which expressly survive termination of the Lease or the termination agreement among the parties.

[Signature Page Follows]

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Lease Termination to be executed by its duly authorized officer as of the date first written above.

I certify that I hold the title set forth below, that this instrument was signed on behalf of PROGRESS RAIL LEASING CORPORATION by authority of its governing body or organizational documents and that I acknowledge that the execution of the foregoing instrument was the free act and deed of PROGRESS RAIL LEASING CORPORATION. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

PROGRESS RAIL LEASING CORPORATION


By: _____
Name: J. Duane Cantrell
Title: Senior Vice President

(KR)

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 9/24/2014

Edward M Luria
Edward M. Luria