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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
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September 17, 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 Second Amendment to Memorandum of Lease, dated as of October 2, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Amendment No. 3 to Railroad Equipment Lease previously filed under Recordation Number 29504.

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

Lessor: Compass Rail IV Corporation
750 Battery Street, Suite 430
San Francisco, CA 94111

Lessee: RheTech, Inc.
416 South 4th Street
Coopersburg, PA 18036

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

8 covered hopper railcars within the series CRVX 470097 – CRVX 470109, previously bearing marks within the series CMPX 470097 – CMPX 470109, as more particularly set forth in the attachment to the document.

Section Chief
September 17, 2014
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A short summary of the document to appear in the index is:

Second Amendment to Memorandum of Lease.

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 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

SECOND AMENDMENT TO MEMORANDUM OF LEASE
September 17, 2014

Reference is made to:

(A) the Memorandum of Lease dated as of October 2, 2009 which has been assigned Recordation Number 29504 (the "Original Memorandum") which referred to (i) a Railcar Lease Agreement dated as of October 2, 2009 between Compass Rail IV Corporation and RheTech, Inc. ("RheTech") (the "Master Lease") and Rider No. 1 to the Master Lease dated October 2, 2009 ("Rider No. 1") (the Master Lease and Rider No. 1 thereto together solely to the extent such Master Lease relates to the Rider, the "Lease") and

(B) Amendment No. 1 to Memorandum of Lease dated September 7, 2012 which has been assigned Recordation Number 29504-C ("Amendment No. 1"), and

(C) the Cars which are subject to Rider No. 1 to the Lease and are more fully described on Schedule 1 hereto (the "Rider 1 Cars.")

The Original Memorandum is hereby amended further as follows with respect to Rider 1 to the Lease and the Rider 1 Cars:

1. Amendment No. 1 was filed in error and is hereby declared to have been ineffective as of the date of filing. For avoidance of doubt, the Rider 1 Cars were and are owned by Compass Rail IV Corporation and were and are leased by Compass Rail IV Corporation to RheTech as the Lessee in the Lease.
2. The Cars have been remarked as shown on Schedule 1 hereto.
3. No collateral assignment of Rider 1 to the Master Lease has been made to the Cars to DVB Bank SE, as Agent, or to any other lender, and no mortgage has been granted in the Rider No. 1 Cars to DVB Bank SE, as Agent or to any other lender.

This Second Amendment is entered into for the purpose of satisfying the requirements of recordation with the United States Department of Transportation Surface Transportation Board ("STB") under 49 U.S.C. Section 11301 and with the Registrar General of Canada under applicable law.

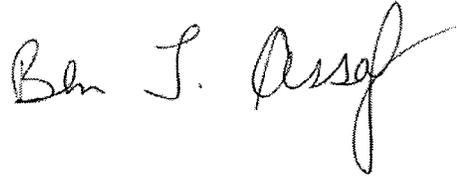
IN WITNESS WHEREOF, Lessor has caused this Amendment to be executed all as of the date first above written, and the undersigned hereby declare pursuant to 28 U.S.C. Section 1746 under penalty of perjury that the foregoing is a true and correct document and was executed on the date indicated below their signatures.

LESSOR:
Compass Rail IV Corporation



By: Ben J. Assaf
Title: Executive Vice President
Dated: September 17, 2014

I BEN J. ASSAF certify that I am an Executive Vice President of COMPASS RAIL IV CORPORATION (“Lessor”), that this Second Amendment to Memorandum of Lease was signed on behalf of the Lessor with due authorization and that the execution of this instrument was the free act and deed of the Lessor. I further certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

A handwritten signature in black ink that reads "Ben J. Assaf". The signature is written in a cursive style with a long, sweeping tail on the letter "f".

Executed on September 17, 2014.

Ben J. Assaf

SCHEDULE 1
To Second Amendment to Memorandum of Lease

The Rider No. 1 Cars:

Eight (8) AAR Car type C-214, 100 ton, interior lined, 5800 cubic foot capacity "plastic pellet" covered hopper cars, each equipped with ten 20" circular hatches and four pneumatic unloading gates, bearing car marks and numbers:

Car	Old Mark		New Mark	
1	CMPX	470097	CRVX	470097
2	CMPX	470098	CRVX	470098
3	CMPX	470104	CRVX	470104
4	CMPX	470105	CRVX	470105
5	CMPX	470106	CRVX	470106
6	CMPX	470107	CRVX	470107
7	CMPX	470108	CRVX	470108
8	CMPX	470109	CRVX	470109

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: 9/17

Edward M Luria
Edward M. Luria