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May 27, 2008

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Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27515-A FILED

MAY 27 '08 -4 28 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Locomotive Lease Agreement, a secondary document, dated as of May 5, 2008. We request that this document be given the "A" suffix of the next available Recordation Number.

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

Lessor:

Marchand Machinery Maintenance Co.-K, L.L.C.
17877 Greenwell Springs Road
Greenwell Springs, LA 70739

Lessee:

International Mill Service, Inc. d/b/a IMS Division, Tube City-IMS
17877 Greenwell Springs Road
Greenwell Springs, LA 70739

A description of the equipment covered by the Memorandum of Locomotive Lease Agreement consists of one SW-1200 locomotive numbered RMPX 9360, to be renumbered KMMX 127.

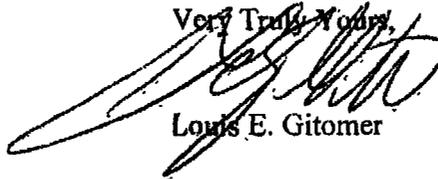
Honorable Anne K. Quinlan
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A fee of \$ 35.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
Law Offices of Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, Md 21204

A short summary of the document to appear in the index follows: a Memorandum of Locomotive Lease Agreement between Marchand Machinery Maintenance Co.-K, L.L.C., 17877 Greenwell Springs Road, Greenwell Springs, LA 70739, and International Mill Service, Inc. d/b/a IMS Division, Tube City-IMS, 17877 Greenwell Springs Road, Greenwell Springs, LA 70739, covering one SW-1200 locomotive numbered RMPX 9360, to be renumbered KMMX 127.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name below.

Louis E. Gitomer

Enclosures

MEMORANDUM OF LOCOMOTIVE LEASE AGREEMENT

Dated as of May 5, 2008

Between

**MARCHAND MACHINERY MAINTENANCE CO. – K, L.L.C.,
as Lessor,**

and

**INTERNATIONAL MILL SERVICE, INC: D/B/A/ IMS DIVISION, TUBE CITY-IMS
as Lessee**

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MEMORANDUM OF LOCOMOTIVE LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF LOCOMOTIVE LEASE AGREEMENT is made and entered into as of May 5, 2008, by and between MARCHAND MACHINERY MAINTENANCE CO.-K, L.L.C. ("Lessor"), 17877 Greenwell Springs Road, Greenwell Springs, LA 70739, and INTERNATIONAL MILL SERVICE, INC. D/B/A/IMS DIVISION, TUBE CITY-IMS ("Lessee"), 17877 Greenwell Springs Road, Greenwell Springs, LA 70739, with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, one SW-1200 locomotive numbered RMPX 9360, to be renumbered KMMX 127 (the "Locomotive").
2. The Lease of the Locomotive shall be effective May 5, 2008 and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.
3. This Memorandum of Locomotive Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Locomotive Lease Agreement.

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

MARCHAND MACHINERY MAINTENANCE CO.-K, L.L.C.

By: *Alice Keith Marchand*
Name: Alice Keith Marchand
Title: President

INTERNATIONAL MILL SERVICE, INC. D/B/A/IMS DIVISION, TUBE CITY-IMS

By: *John E. Minihan*
Name: JOHN E. MINIHAN
Title: ASST. SECRETARY

STATE OF LOUISIANA)
) ss.
 COUNTY OF EAST BATON ROUGE)

On this 7th day of May, 2008, before me Carla B. Daigle, the undersigned Notary Public, personally appeared Allen Keith Marchand personally known to me to be the person who executed the within instrument as President on behalf of the corporation therein named, and acknowledged to me that the corporation executed it:

[Seal]

Carla B. Daigle
 Notary Public 0766525

My commission expires:



OFFICIAL SEAL
 CARLA B. DAIGLE
 NOTARY PUBLIC No. 66625
 STATE OF LOUISIANA
 PARISH OF WEST BATON ROUGE
 My commission Expires with life

STATE OF PENNSYLVANIA)

) ss.

COUNTY OF MONTGOMERY)

On this 22th day of May, 2008, before me NANCY A. WAGNER, the undersigned Notary Public, personally appeared JOHN E. MALINIAN personally known to me to be the person who executed the within instrument as ASST. SECRETARY on behalf of the corporation therein named, and acknowledged to me that the corporation executed it:

[Seal]

Nancy A. Wagner
Notary Public

My commission expires:

AUGUST 2 2010

