

LAW OFFICES OF  
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April 30, 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 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of April 30, 2013. We request that this document be given the next available recordation number.

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

Lessor:

Banc of America Leasing & Capital, LLC  
One Financial Plaza  
Providence, RI 02903

Lessee:

DAK Americas LLC  
6324 Fairview Road  
Charlotte, NC 28210

A description of the equipment covered by the Memorandum of Lease Agreement consists of two B39-8 locomotives numbered NREX 8517 and 8528.

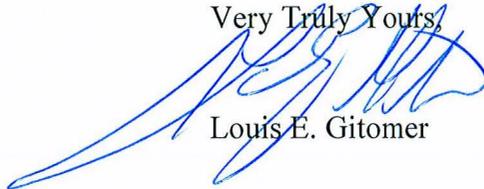
A fee of \$42.00 is enclosed. Please return one copy by email to:

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

Ms. Cynthia T. Brown  
April 30, 2013  
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A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, One Financial Plaza, Providence, RI 02903, and DAK Americas LLC, 6324 Fairview Road, Charlotte, NC 28210, covering two B39-8 locomotives numbered NREX 8517 and 8528.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read "L. Gitomer", is written over the typed name "Louis E. Gitomer". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of April 30, 2013, by and between BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and DAK AMERICAS LLC ("Lessee"), with reference to the following:

1. Pursuant to a Rail Equipment Net Leasing Agreement No. 20120-90000 dated as of May 27, 2009 and the Progress Payment Agreement dated as of March 18, 2013 (the "Lease") Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor two B39-8 locomotives numbered NREX 8517 and 8528.
2. The Lease shall be effective as of the date of delivery of the equipment and shall be subject to the terms specified in the term sheet dated March 7, 2013 and the Lease, and any extension of such term to the extent provided for in the Lease.

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.

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.

BANC OF AMERICA LEASING & CAPITAL, LLC,  
as Lessor

By: Patricia Smith-Diou  
Name: Patricia Smith-Diou  
Title: Vice President

DAK AMERICAS LLC,  
as Lessee

By: Alejandro Gutierrez  
Name: \_\_\_\_\_  
Title: Alejandro Gutierrez

DAK AMERICAS LLC,  
as Lessee

By: Jorge P. Young  
Name: \_\_\_\_\_  
Title: Jorge P. Young  
President & CEO



STATE OF Rhode Island )  
 ) ss.  
COUNTY OF Providence )

On this 30<sup>th</sup> day of April, 2013, before me appeared Patricia Smith-Disu, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

Autilia B. Wilson  
Notary Public

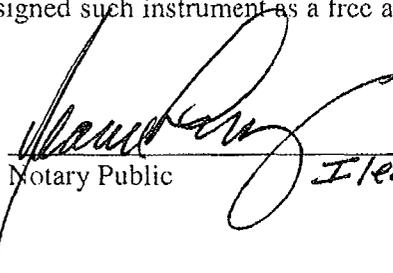
My commission expires:  
10/25/2016, \_\_\_\_\_

**AUTILIA B. WILSON  
NOTARY PUBLIC  
STATE OF RHODE ISLAND  
MY COMMISSION EXPIRES OCT. 25, 2016**

STATE OF NORTH CAROLINA )  
 ) ss.  
COUNTY OF MECKLENBURG )

On this 30<sup>th</sup> day of April, 2013, before me appeared Alejandro Gutierrez, the person who signed this instrument, who acknowledged that (s)he is the <sup>Corp. Director</sup> Corp. Director of DAK AMERICAS LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

  
Notary Public

Ileana Lopez

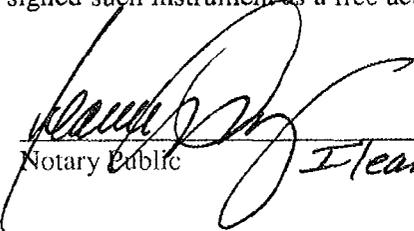
My commission expires:

Sept 30, 2013

STATE OF NORTH CAROLINA )  
 ) ss.  
COUNTY OF MECKLENBURG )

On this 30<sup>th</sup> day of April, 2013, before me appeared Jorge Young the person who signed this instrument, who acknowledged that (s)he is the CEO/President of DAK AMERICAS LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

  
Notary Public Ileana Lopez

My commission expires:

Sept 30, 2013