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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

February 12, 2013

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

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, dated as of February 7, 2013, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

| | |
|---------|---|
| Lessor: | Regions Commercial Equipment Finance, LLC 1900 5 th Avenue North, 24 th Floor Birmingham, Alabama 35203 |
| Lessee: | Alabama Power Company 600 North 18 th Street Birmingham, Alabama 35203 |

Chief, Section of Administration

February 12, 2013

Page 2

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

608 hopper railcars: JHMX 97001 - JHMX 97625 (except JHMX 97038, 97083, 97122, 97126, 97150, 97270, 97305, 97325, 97380, 97381, 97428, 97448, 97464, 97481, 97527, 97588 , 97592 and 97617).

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

Memorandum of Lease.

Also enclosed is a check in the amount of \$42.00 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

MEMORANDUM OF LEASE
(Rail Cars)

THIS MEMORANDUM OF LEASE dated as of this 7th day of February, 2013, is made by **REGIONS COMMERCIAL EQUIPMENT FINANCE, LLC**, with an address at 1900 Fifth Avenue North, 24th Floor, Birmingham, Alabama 35203 (the "Lessor"), and **ALABAMA POWER COMPANY.**, with an address at 600 North 18th Street, Birmingham, Alabama 35203 (the "Lessee" and, together with the Lessor, the "Parties").

The Lessor and the Lessee entered into that certain Adoption of and Amendment to Equipment Leasing Agreement dated February 7, 2013 (the "Lease") covering the equipment listed on Schedule A hereto (the "Equipment").

The terms and provisions of the Lease, including the commencement date and termination date, are more particularly set forth in the Lease.

This Memorandum of Lease may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same document, which may be evidenced by any such signed counterpart.

IN WITNESS WHEREOF, the Parties hereto have caused this Memorandum of Lease to be executed by their respective duly authorized representatives, as of the date first above written.

REGIONS COMMERCIAL EQUIPMENT FINANCE, LLC

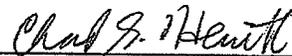
By: 

Name: B. Scott McClain

Title: Senior Vice President

ALABAMA POWER COMPANY

By: Southern Company Services, Inc.
Its Agent

By: 

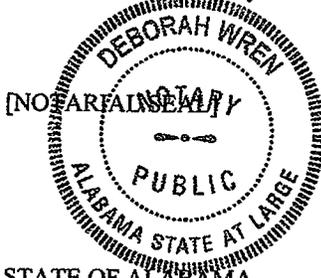
Name: Chad S. Hewitt

Title: Manager Railcar Utilization

STATE OF ALABAMA)
COUNTY OF JEFFERSON)

I, the undersigned, a Notary Public in and for said County in said State, hereby certify that Scott McClain, whose name as SVP of **REGIONS COMMERCIAL EQUIPMENT FINANCE, LLC**, an Alabama limited liability company, is signed to the foregoing instrument and who is known to me, acknowledged before me on this day that, being informed of the contents of such instrument, he, as such SVP and with full authority, executed the same voluntarily for and as the act of said limited liability company.

Given under my hand and official seal this 11th day of February, 2013.



Deborah Wren

Notary Public
My Commission Expires 5/8/2015

STATE OF ALABAMA)
COUNTY OF Jefferson)

I, the undersigned, a Notary Public in and for said County in said State, hereby certify that Chad S. Hewitt, whose name as manager Railer Util of **SOUTHERN COMPANY SERVICES, INC.**, an Alabama corporation, as agent for Alabama Power Company is signed to the foregoing instrument and who is known to me, acknowledged before me on this day that, being informed of the contents of such instrument, he, as such manager Railer Util and with full authority, executed the same voluntarily for and as the act of said corporation as agent for Alabama Power Company.

Given under my hand and official seal this 11th day of February, 2013.

[NOTARIAL SEAL]

Lisa R. Zell

Notary Public
My Commission Expires: 7/2/15

Schedule A

EFFECTIVE AS OF FEBRUARY 7, 2013

Car Number

JHMX97600
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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: 2/12/13

Edward M Luria
Edward M. Luria