

# KING & SPALDING

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April 2, 2013

RECORDATION NO. 30691 FILED

APR 08 '13 -4 15 PM

SURFACE TRANSPORTATION BOARD

Surface Transportation Board  
Department of Transportation  
395 E Street  
Washington, DC 20243  
Attention: Chief of Section  
Office of Proceedings

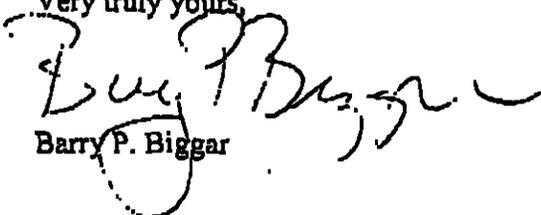
Re: *Westinghouse/Mizuho Filing*

Ladies and Gentlemen:

On Friday, March 29, 2013, we placed into record with the Surface Transportation Board a Memorandum of Lease Agreement, dated as of March 27, 2013 (the "*Memorandum*"), with the Surface Transportation Board, between MHCBA America Leasing Corporation ("*MHCBA*") and Westinghouse Electric Company LLC ("*Westinghouse*") for public filing under Title 49 of the United States Code

Both parties to the Memorandum, MHCBA and Westinghouse, are to be regarded as primary parties.

Very truly yours,

  
Barry P. Biggar

BPB/rmb  
Enclosure

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## Memorandum of Lease Agreement

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE, dated as of March 27, 2013, by and between MIICB AMERICA LEASING CORPORATION, a New York corporation, as lessor ("Lessor") and WESTINGHOUSE ELECTRIC COMPANY LLC, a Delaware limited liability company, as lessee ("Lessee").

**KNOW ALL PERSONS BY THESE PRESENTS THAT:**

WHEREAS, the undersigned have entered into that certain Master Equipment Leasing Agreement, dated as of March 27, 2013 by and between the Lessor and the Lessee (as amended, amended and restated, supplemented or modified from time to time, the "Lease Agreement"), pursuant to which railcars from time to time identified in Lease Supplement No. 1 thereto shall be leased by Lessor to Lessee as of the date first set forth hereinabove.

WHEREAS, the undersigned have entered into that certain Lease Supplement No. 1 (the "Lease Supplement No. 1"), dated as of March 27, 2013, whereby the terms and provisions of the above-described Lease are made applicable to certain Items of Equipment bearing car marks as listed on Exhibit A attached hereto and made a part hereof (the "Items of Equipment").

WHEREAS, the parties find it desirable to place of record the existence of the Lease Agreement and the Lease Supplement No. 1 in the public files maintained by the Surface Transportation Board under the provisions of Title 49 of the United States Code.

WHEREAS, the parties hereto are the same parties to said Lease Agreement and Lease Supplement No. 1 and such parties do hereby acknowledge and confirm the rights and obligations made herein and the interest of Lessor therein.

NOW THEREFORE, this Memorandum of Lease Agreement is entered into by the parties for the purpose of placing of record the existence of the aforesaid Lease Agreement and Lease Supplement No. 1

*[Signature Page Follows]*

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

WESTINGHOUSE ELECTRIC COMPANY LLC

By: T. Takahashi  
Name: Tsutomu Takahashi  
Title: SVP & Chief Financial Officer

Executed on this 27 day of March, 2013.

STATE OF Pennsylvania )  
COUNTY OF BUTLER )

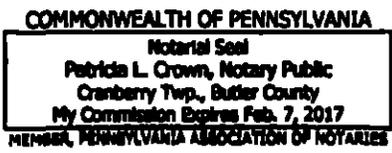
On this 27 day of March, 2013, before me personally appeared in the City of Cranberry Twp, State of Pennsylvania Tsutomu Takahashi to me personally known, who being by me duly sworn, says that he is the SVP & CFO of Westinghouse Electric Company LLC, that the foregoing instrument was signed and sealed on behalf of said corporation, by authority of its Board of Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



[NOTARIAL SEAL]

My commission expires: Feb 7 2017

Patricia L. Crown  
Notary Public



MHCB AMERICA LEASING CORPORATION

By:   
Name. *Victor A. Lopez*  
Title. *VP*

Executed on this 27<sup>th</sup> day of March, 2013.

STATE OF New York )

COUNTY OF New York )

On this 21<sup>st</sup> day of March, 2013, before me personally appeared in the City of New York, State of New York, to me personally known, who being by me duly sworn, says that he is the Vice President of MHCB AMERICA LEASING CORPORATION, that the foregoing instrument was signed and sealed on behalf of said corporation, by authority of its Board of Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation

  
Notary Public

[NOTARIAL SEAL]

My commission expires: \_\_\_\_\_

CHRISTOPHER R. TIZZANO  
Notary Public State of New York  
No. 02TI8206657  
Qualified in New York County  
Commission Expires May 26 20 13



**EXHIBIT A**  
**SCHEDULE OF ITEMS OF EQUIPMENT DELIVERED**

<u>Carmark</u>	<u>Type</u>	<u>Quantity</u>
KRL 302	Flat Car	1
KRL 303	Flat Car	1
KRL 306	Flat Car	1
KPL 307	Flat Car	1
WECX 800	Schnabel	1
WECX 801	Schnabel	1