

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

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

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

May 23, 2013

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 Memorandum of Lease, dated as of April 24, 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: Progress Rail Leasing Corporation
1600 Progress Drive
Albertville, AL 35950

Lessee: Invista S.A.R.L.
4600 Us Highway 421 N
Wilmington, NC, 28041

Chief
Section of Administration
May 23, 2013
Page 2

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

Two (2) SW 1001 locomotives: PRLX 171 and PRLX 2001

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", followed by the word "for" in a smaller, less legible script.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF LEASE

THIS MEMORANDUM OF ^{APR}LEASE (this "Memorandum") is made and entered into as of the 24 day of ~~March~~ ^{April}, 2013, by and between Progress Rail Leasing Corporation (the "Lessor") and Invista S.a.r.l. ("Lessee").

WITNESSETH

Lessor and Lessee are parties to that certain Schedule 1, dated April 24, 2013 ("Schedule 1"), which incorporates by reference that certain Master Locomotive Lease Agreement (Full Service), dated as of April 24, 2013, by and between Lessor and Lessee (the "Master Lease" and, together with Schedule 1, the "Lease"). Lessor is the owner of the locomotives more particularly described on Exhibit A attached hereto (the "Locomotives"), and has leased the Locomotives to Lessee pursuant and subject to the terms, conditions and provisions of the Lease.

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

LESSOR:

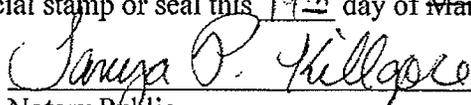
PROGRESS RAIL LEASING CORPORATION

By: 
J. Duane Cantrell, its Senior Vice President

STATE OF ALABAMA

COUNTY OF MARSHALL

I, Tanya P. Killgore, a Notary Public of the County and State aforesaid, certify that J. Duane Cantrell, as Senior Vice President of Progress Rail Leasing Corporation personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal this 19th day of ~~March~~ ^{April}, 2013.

Notary Public
My commission expires: 9-1-2015

LESSEE:

INVISTA S.A.R.L.

By: William M King
Name: WILLIAM M KING
Its: Authorized SIGNATORY

STATE OF NORTH CAROLINA

COUNTY OF NEW HANOVER

I, GWEN COCHRANE, a Notary Public of the County and State aforesaid, certify that William M. King, as Authorized Signatory of Invista S.a.r.l. personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal this 24 day of APRIL ~~March~~, 2013.

Gwen Cochrane
Notary Public
My commission expires: 3/9/2015

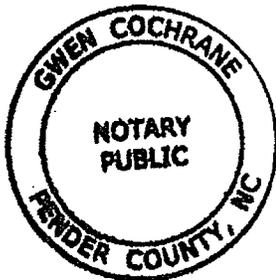


EXHIBIT A
TO
MEMORANDUM OF LEASE

"UNITS"

Two (2) SW 1001 switching locomotives bearing unit number PRLX 171 and PRLX 2001.

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: 5/23/2013

Edward M Luria
Edward M. Luria