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August 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 efileing 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 August 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:

BB&T Equipment Finance Corporation  
600 Washington Avenue, Suite 201  
Towson, MD 21204

Lessee:

Westlake Vinyls, Inc.  
2801 Post Oak Blvd  
Houston TX 77056

A description of the equipment covered by the Memorandum of Lease Agreement consists of 210 tank cars numbered CAOX 300341-300550, inclusive.

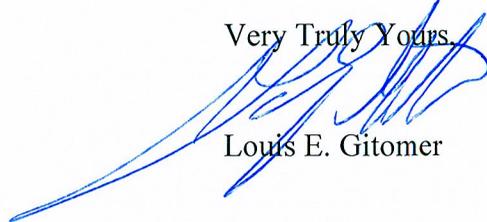
A fee of \$42.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer  
600 Baltimore Avenue, Suite 301  
Towson, MD 21204  
[Lou@lgraillaw.com](mailto:Lou@lgraillaw.com)

Ms. Cynthia T. Brown  
August 30, 2013  
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A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between BB&T Equipment Finance Corporation, 600 Washington Avenue, Suite 201, Towson, MD 21204, and Westlake Vinyls, Inc., 2801 Post Oak Boulevard, Houston TX 77056, covering 210 tank cars numbered CAOX 300341-300550, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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MEMORANDUM OF LEASE AGREEMENT

dated as of August 30, 2013

between

WESTLAKE VINYLs, INC.,  
as Lessee

and

BB&T EQUIPMENT FINANCE CORPORATION  
as Lessor

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FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.  
§11301

on August \_\_\_\_, 2013 at \_\_\_\_; \_\_\_\_ .m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of August 30, 2013, by and between WESTLAKE VINYLS, INC. ("Lessee") and BB&T EQUIPMENT FINANCE CORPORATION ("Lessor"), with reference to the following:

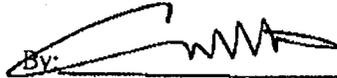
1. Pursuant to a Rail Equipment Net Leasing Agreement dated as of August \_\_, 2013 (the "Lease Agreement"), Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, all of the rail equipment described in Exhibit A attached hereto (the "Railcars").
  
2. The Lease Agreement shall be effective as of the date first set forth hereinabove and Lessee's use of the Railcars shall be subject to the terms and conditions as set forth in the Lease Agreement.

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.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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.

BB&T EQUIPMENT FINANCE CORPORATION

By: 

Name: CONSTANCE W. LANCASTER  
Title: SENIOR VICE PRESIDENT

WESTLAKE VINYL, INC.

By: 

Name: Bruce Robertson  
Title: Assistant Treasurer

*jel*

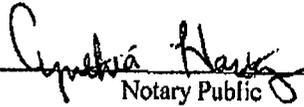
STATE OF TEXAS )

) ss.

COUNTY OF HARRIS )

I HEREBY CERTIFY, that on this 30 day of August, 2013, before me, the undersigned, a Notary Public of the State of Texas \_\_\_\_\_, personally appeared Bruce Robertson \_\_\_\_\_, who acknowledged himself to be the Assistant Treasurer of WESTLAKE VINYLS, INC., known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Assistant Treasurer \_\_\_\_\_ of said company by signing the name of the company by himself as the Assistant Treasurer.

AS WITNESS my hand and notarial seal.

  
\_\_\_\_\_  
Notary Public

My commission expires: March 1, 2015.

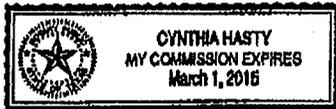




EXHIBIT NO. 1  
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

210 Trinity-built tank cars numbered CAOX 300341-300550, inclusive.