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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 27, 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 Partial Assignment, dated as of September 27, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Board under Recordation Number 30917.

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

Assignor: BB&T Equipment Finance Corporation
600 Washington Avenue, Suite 201
Towson, Maryland 21204

Assignee: Fifth Third Equipment Finance Company
38 Fountain Square Plaza
Cincinnati, OH 45263

Chief, Section of Administration
September 27, 2013
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A description of the railroad equipment covered by the enclosed document
is:

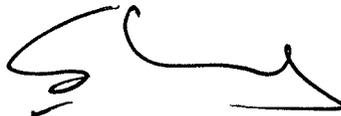
104 tank cars within the series CAOX 300345 – CAOX 300455
A short summary of the document to appear in the index is:

Memorandum of Partial Assignment.

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. M. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF PARTIAL ASSIGNMENT

dated as of September 27 2013

between

BB&T EQUIPMENT FINANCE CORPORATION
as Assignor

and

FIFTH THIRD EQUIPMENT FINANCE COMPANY
as Assignee

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on September ____, 2013 at ____:____.m.

MEMORANDUM OF PARTIAL ASSIGNMENT

THIS MEMORANDUM OF PARTIAL ASSIGNMENT is made and entered into as of September 17, 2013, by and between BB&T EQUIPMENT FINANCE CORPORATION (the "Assignor") and FIFTH THIRD EQUIPMENT FINANCE COMPANY (the "Assignee"), with reference to the following:

Assignor, as Lessor, and WESTLAKE VINYLs, INC., as Lessee, have heretofore executed that certain Railroad Equipment Net Leasing Agreement dated as of August 30, 2013 (the "Lease"), pertaining to the railcars described therein (the "Railcars"). A Memorandum of Lease Agreement with respect to the Lease and the Railcars was duly filed and recorded as Recordation No. 30917 with the Surface Transportation Board on August 30, 2013.

Assignor, as assignor, and Assignee, as assignee, have executed that certain Specification of Purchased Assets dated as of the date hereof to that certain Master Assignment Agreement dated as of May 22, 2008 by and between Assignor and Assignee, pursuant to which (a) Assignor has assigned to Assignee all of its rights and obligations under the Lease and Assignee has assumed from Assignor all of Assignor's obligations under the Lease solely with respect to the Railcars identified on Exhibit No. 1 hereto (the "Assigned Railcars"), and (b) Assignor has sold the Assigned Railcars to Assignee.

The parties hereto wish to show for public record this Memorandum of Partial Assignment to provide notice of the sale of the Assigned Railcars and assignment of the Lease as it pertains to the Assigned Railcars.

This Memorandum of Partial Assignment relates only to the sale by Assignor to Assignee of the Assigned Railcars and the assignment by Assignor of the Lease as it pertains to the Assigned Railcars.

This Memorandum of Partial Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Partial Assignment.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Partial Assignment to be executed as of the date first above written.

BB&T EQUIPMENT FINANCE CORPORATION

By: _____

Name:

Title: **STEPHEN GRAY**
Senior Vice President

FIFTH THIRD EQUIPMENT FINANCE COMPANY

By: _____

Name:

Title: **EDWARD McELVEEN**
Vice President

STATE OF MARYLAND)
) ss.
COUNTY OF BALTIMORE)

I HEREBY CERTIFY, that on this 26th day of September, 2013, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Stephen Gray, who acknowledged himself to be the Senior VP of BB&T EQUIPMENT FINANCE CORPORATION, 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 Senior VP of said company by signing the name of the company by himself as the Senior VP.

AS WITNESS my hand and notarial seal.



Notary Public
REGINA M. MCMANUS
NOTARY PUBLIC
BALTIMORE COUNTY

My commission expires: 10/15/16.

STATE OF OHIO)
) ss.
COUNTY OF HAMILTON)

I HEREBY CERTIFY, that on this 27 day of September, 2013, before me, the undersigned, a Notary Public of the State of OHIO, personally appeared Edward McEivern, who acknowledged himself to be the Vice President of FIFTH THIRD EQUIPMENT FINANCE COMPANY, 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 Vice President of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Karen Waymeyer
Notary Public

My commission expires: _____.



Karen Waymeyer
Notary Public, State of Ohio
My Commission Expires 11-25-2017

EXHIBIT NO. 1
TO MEMORANDUM OF PARTIAL ASSIGNMENT

DESCRIPTION OF ASSIGNED RAILCARS

One hundred and four (104) Trinity Rail, 16,664 wg CI – 263GRL, tank cars, manufactured 2013, more fully identified by the following marks:

CAOX 300345
CAOX 300456
CAOX 300347
CAOX 300348
CAOX 300349
CAOX 300351
CAOX 300352
CAOX 300344
CAOX 300350
CAOX 300353
CAOX 300354
CAOX 300355
CAOX 300356
CAOX 300357
CAOX 300358
CAOX 300359
CAOX 300361
CAOX 300363
CAOX 300364
CAOX 300365
CAOX 300366
CAOX 300367
CAOX 300368
CAOX 300369
CAOX 300370
CAOX 300371
CAOX 300381
CAOX 300383
CAOX 300372
CAOX 300375
CAOX 300380
CAOX 300389
CAOX 300388
CAOX 300402
CAOX 300403
CAOC 300412
CAOX 300379
CAOX 300386
CAOX 300411
CAOX 300385
CAOX 300390
CAOX 300392
CAOX 300393
CAOX 300396

CAOX 300397
CAOX 300398
CAOX 300399
CAOX 300400
CAOX 300404
CAOX 300407
CAOX 300410
CAOX 300341
CAOX 300342
CAOX 300343
CAOX 300360
CAOX 300374
CAOX 300387
CAOX 300378
CAOX 300394
CAOX 300362
CAOX 300376
CAOX 300377
CAOX 300382
CAOX 300384
CAOX 300391
CAOX 300395
CAOX 300401
CAOX 300405
CAOX 300406
CAOX 300408
CAOX 300413
CAOX 300416
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CAOX 300420
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CAOX 300434
CAOX 300435
CAOX 300439
CAOX 300440
CAOX 300442
CAOX 300444
CAOX 300449

CAOX 300373
CAOX 300436
CAOX 300437
CAOX 300438
CAOX 300445
CAOX 300448
CAOX 300455

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: 9-27-13

Edward M Luria

Edward M. Luria