

RECORDATION NO 30945 FILED
October 17, 2013 09:30 AM
SURFACE TRANSPORTATION BOARD

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

October 17, 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 October 14, 2013, 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: The Andersons, Inc.
480 West Dussel Drive
Maumee, OH 43537

Lessee: Westlake PVC Corporation
2801 Post Oak Blvd
Houston TX 77056

Chief
Section of Administration
October 17, 2013
Page 2

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

200 covered hopper railcars: TEIX 7802 and within the series TEIX 5703 – TEIX 5996 as set forth in the attachment to the document.

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

Memorandum of Lease.

Also enclosed is a check in the amount of \$44.00 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 LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 14th day of October, 2013, by and between **The Andersons, Inc.**, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and **Westlake PVC Corporation**, a Delaware corporation, with its principal office at 2801 Post Oak Boulevard, Houston, Texas 77056 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Net Lease Agreement dated effective as of March 1, 2013 (the "Master Lease"), and Rider Deal #R02107 dated effective as of March 1, 2013 (the "Schedule"), whereby Lessor leases to Lessee two hundred (200) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum of Lease for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have caused this instrument to be executed and delivered the day and year first above written.

Lessee

WESTLAKE PVC CORPORATION

By: Robert F. Buesinger
Printed Name: Robert F. Buesinger
Title: Sr VP - Vinyls
Date: Oct. 7, 2013

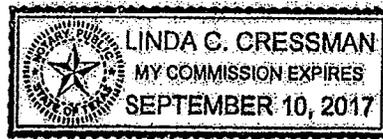
Free

STATE OF Texas)

COUNTY OF Harris)ss:

The foregoing instrument was acknowledged before me this 7th day of October, 2013, by ROBERT F. BUESINGER, the SR. VICE PRESIDENT - VINYLs of Westlake PVC Corporation, a Delaware corporation, on behalf of the corporation.

Linda C. Cressman
Notary Public



Lessor

THE ANDERSONS, INC

By: [Signature]

Printed

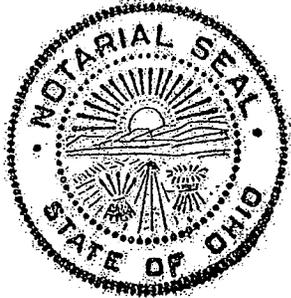
Name: Rasesh H. Shah

Title: President, Rail Group

Date: 10/14/2013

STATE OF OHIO)
COUNTY OF LUCAS)ss:

The foregoing instrument was acknowledged before me this 14th day of October, 2013, by Rasesh H. Shah, the President, Rail Group, of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



[Signature]
Notary Public

JULIE ANN DIBBLE
Notary Public, State of Ohio
Commission Expires 09-23-2015

EXHIBIT A
TO THE MEMORANDUM OF LEASE
Deal #R02107
Car List

Two Hundred (200) Covered Hopper Cars

1	TEIX005703	41	TEIX005760	81	TEIX005821	121	TEIX005896	161	TEIX005944
2	TEIX005707	42	TEIX005761	82	TEIX005822	122	TEIX005897	162	TEIX005945
3	TEIX005708	43	TEIX005762	83	TEIX005823	123	TEIX005898	163	TEIX005946
4	TEIX005710	44	TEIX005763	84	TEIX005824	124	TEIX005900	164	TEIX005947
5	TEIX005711	45	TEIX005764	85	TEIX005827	125	TEIX005901	165	TEIX005948
6	TEIX005713	46	TEIX005765	86	TEIX005829	126	TEIX005902	166	TEIX005949
7	TEIX005715	47	TEIX005766	87	TEIX005831	127	TEIX005903	167	TEIX005950
8	TEIX005716	48	TEIX005769	88	TEIX005832	128	TEIX005904	168	TEIX005953
9	TEIX005719	49	TEIX005770	89	TEIX005833	129	TEIX005905	169	TEIX005955
10	TEIX005720	50	TEIX005774	90	TEIX005835	130	TEIX005907	170	TEIX005957
11	TEIX005721	51	TEIX005776	91	TEIX005836	131	TEIX005908	171	TEIX005958
12	TEIX005723	52	TEIX005780	92	TEIX005837	132	TEIX005909	172	TEIX005959
13	TEIX005724	53	TEIX005781	93	TEIX005851	133	TEIX005910	173	TEIX005960
14	TEIX005725	54	TEIX005782	94	TEIX005852	134	TEIX005911	174	TEIX005961
15	TEIX005727	55	TEIX005784	95	TEIX005853	135	TEIX005912	175	TEIX005962
16	TEIX005728	56	TEIX005786	96	TEIX005855	136	TEIX005913	176	TEIX005963
17	TEIX005729	57	TEIX005789	97	TEIX005859	137	TEIX005914	177	TEIX005964
18	TEIX005730	58	TEIX005790	98	TEIX005861	138	TEIX005915	178	TEIX005965
19	TEIX005731	59	TEIX005791	99	TEIX005862	139	TEIX005916	179	TEIX005966
20	TEIX005732	60	TEIX005792	100	TEIX005863	140	TEIX005917	180	TEIX005967
21	TEIX005733	61	TEIX005793	101	TEIX005864	141	TEIX005918	181	TEIX005968
22	TEIX005735	62	TEIX005794	102	TEIX005866	142	TEIX005920	182	TEIX005969
23	TEIX005736	63	TEIX005795	103	TEIX005869	143	TEIX005922	183	TEIX005970
24	TEIX005737	64	TEIX005798	104	TEIX005870	144	TEIX005924	184	TEIX005971
25	TEIX005738	65	TEIX005799	105	TEIX005872	145	TEIX005925	185	TEIX005974
26	TEIX005740	66	TEIX005800	106	TEIX005873	146	TEIX005926	186	TEIX005975
27	TEIX005741	67	TEIX005801	107	TEIX005876	147	TEIX005927	187	TEIX005978
28	TEIX005745	68	TEIX005802	108	TEIX005878	148	TEIX005928	188	TEIX005979
29	TEIX005746	69	TEIX005803	109	TEIX005879	149	TEIX005929	189	TEIX005982
30	TEIX005747	70	TEIX005805	110	TEIX005881	150	TEIX005931	190	TEIX005983
31	TEIX005748	71	TEIX005806	111	TEIX005882	151	TEIX005932	191	TEIX005984
32	TEIX005749	72	TEIX005807	112	TEIX005884	152	TEIX005933	192	TEIX005985
33	TEIX005750	73	TEIX005809	113	TEIX005885	153	TEIX005934	193	TEIX005988
34	TEIX005752	74	TEIX005810	114	TEIX005886	154	TEIX005935	194	TEIX005989
35	TEIX005754	75	TEIX005811	115	TEIX005887	155	TEIX005936	195	TEIX005990
36	TEIX005755	76	TEIX005812	116	TEIX005888	156	TEIX005937	196	TEIX005992
37	TEIX005756	77	TEIX005813	117	TEIX005889	157	TEIX005938	197	TEIX005993
38	TEIX005757	78	TEIX005814	118	TEIX005891	158	TEIX005941	198	TEIX005995
39	TEIX005758	79	TEIX005818	119	TEIX005893	159	TEIX005942	199	TEIX005996
40	TEIX005759	80	TEIX005820	120	TEIX005895	160	TEIX005943	200	TEIX007802

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: 10/17/13

Edward M Luria
Edward M. Luria