

LAW OFFICES OF
LOUIS E. GITOMER, LLC

LOUIS E. GITOMER
Lou@lgrailaw.com

600 BALTIMORE AVENUE, SUITE 301
TOWSON, MARYLAND 21204-4022
(410) 296-2250 • (202) 466-6532
FAX (410) 332-0885

December 18, 2015

MELANIE B. YASBIN
Melanie@lgrailaw.com

410-296-2205 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 December 18, 2015. 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:

Banc of America Leasing & Capital, LLC
11333 McCormick Road
Hunt Valley, MD 21031

Lessee:

Westlake Longview Corporation
2290 Callahan Road
Longview, TX 75602

A description of the equipment covered by the Memorandum of Lease Agreement consists of 200 covered hopper cars numbered WLPX 10160-10359, inclusive.

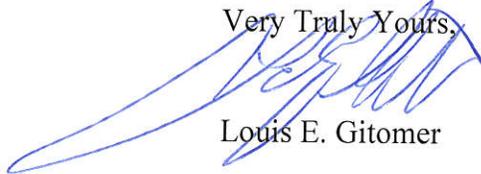
A fee of \$43.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgrailaw.com

Ms. Cynthia T. Brown
December 18, 2015
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A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, 11333 McCormick Road, Hunt Valley, MD 21031, and Westlake Longview Corporation, 2290 Callahan Road, Longview, TX 75602, covering 200 covered hopper cars numbered WLPX 10160-10359, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

Dated as of December 18, 2015

between

BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor

and

WESTLAKE LONGVIEW CORPORATION,
as Lessee

Filed with the Surface Transportation Board pursuant to
49 U.S.C. § 11301 on December ____, 2015, at ____:____.M
Recordation Number _____

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT dated as of December 18, 2015 is made by and between BANC OF AMERICA LEASING & CAPITAL, LLC, together with its successors and assigns ("Lessor"), and Westlake Longview Corporation, and its successors and permitted assigns ("Lessee").

WITNESSETH

1. Pursuant to a Master Lease Agreement Number 17267-11500 dated as of March 26, 2007 and Schedule No. 17267-11500-004 executed pursuant thereto dated as of December 18, 2015 (collectively, 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.

3. This Memorandum of Lease Agreement may be executed in duplicate originals and any number of counterparts and by different parties in separate counterparts, each of which shall be deemed to be an original and all of which taken together shall constitute one and the same instrument.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

Lessor:

BANC OF AMERICA LEASING & CAPITAL, LLC

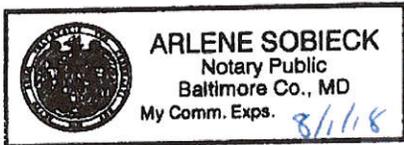
By: John P. White Sr.
Name: John P. White, Sr
Title: Vice President

STATE OF Maryland)
) ss.:
COUNTY OF Baltimore)

On this 16 day of December, 2015, before me the subscriber personally appeared John P. White Sr., who being by me duly sworn, did depose and say: that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC the Delaware limited liability company described in and which executed the foregoing instrument and that (s)he signed his/her name thereto by their own fee act on behalf of said corporation.

Arlene Sobieck
NOTARY PUBLIC

My Commission Expires: 8/1/18



IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

Lessee:

Westlake Longview Corporation

By: *Bruce Robertson*

Name: Bruce Robertson

Title: Assistant Treasurer *see*

STATE OF Texas)

) ss.:

COUNTY OF HARRIS)

On this 17 day of December, 2015, before me the subscriber personally appeared Bruce Robertson, who being by me duly sworn, did depose and say: that (s)he is the Assistant Treasurer of Westlake Longview Corporation, the corporation described in and which executed the foregoing instrument and that (s)he signed his/her name thereto by their own fee act on behalf of said corporation.

Marion Marie Davis
NOTARY PUBLIC



My Commission Expires:

EXHIBIT A
TO MEMORANDUM OF LEASE AGREEMENT
DATED AS OF DECEMBER 18, 2015

Two Hundred (200) Trinity plastic pellet – 6,221 cu. Ft. covered hopper cars, car numbers WLPX 10160 to WLPX 10359 inclusive