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

September 2, 2014

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 Assignment of Lease, dated as of August 29, 2014, 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:

| | |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------|
| Assignor: | Wells Fargo Equipment Finance, Inc., d/b/a Midwest Railcar Capital Equipment Company 4949 Autumn Oaks Drive Maryville, IL 62062 |
| Assignee: | Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062 |
| [Lessee: | Americas Styrenics LLC 24 Waterway Ave., Ste. 1200 The Woodlands, TX 77380] |

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

3 covered hopper railcars: MCEX 350425, MCEX 350446 and MCEX 350449.

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

Memorandum of Assignment of Lease.

Also enclosed is a check in the amount of \$43.00 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 ASSIGNMENT OF LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF LEASE (this "Memorandum") dated as of August 29, 2014 is between WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY (the "Assignor") and MIDWEST RAILCAR CORPORATION (the "Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor, as successor lessor, and Americas Styrenics, LLC, as lessee (the "Lessee"), are parties to that certain Rider No. 1 dated June 26, 2008 to that certain Car Leasing Agreement Number 1510-01 dated as of May 29, 2008, each by and between Assignor, as lessor, and Americas Styrenics, LLC, as lessee, whereby Lessee is leasing the railcars described in Exhibit A hereto (as it may be amended or extended from time to time, the "Lease").

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease Documents, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of the Assignor under the Lease and the other Lease Documents (as defined in therein). The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease Documents.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[signatures appear on the following page]

DESCRIPTION OF RAILCARS

Three (3) 5850 c.f. covered hopper railcars bearing the following reporting marks and numbers:

| | Reporting Marks and Numbers |
|---|--------------------------------|
| 1 | MCEX350425 |
| 2 | MCEX350446 |
| 3 | MCEX350449 |

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: 9/2/14

Edward M Luria
Edward M. Luria