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December 18, 2015

MELANIE B. YASBIN
Melanie@lgraillaw.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 e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Lease and Notice of Correction, a secondary document, dated as of December 18, 2015. The primary document to which this is connected is recorded under Recordation No. 30917. We request that this document be recorded under Recordation No. 30917-D.

The names and addresses of the parties to the Memorandum of Assignment of Lease and Notice of Correction are:

Assignor:

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

Assignee:

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

A description of the equipment covered by the Memorandum of Assignment of Lease and Notice of Correction consists of one tank car's number being corrected from CAOX 300456 to CAOX 300346 and 104 tank cars numbered CAOX 300341-300408, inclusive, 300410-300425, inclusive, 300427-300440, inclusive, 300442, 300444, 300445, 300448, 300449, and 300455.

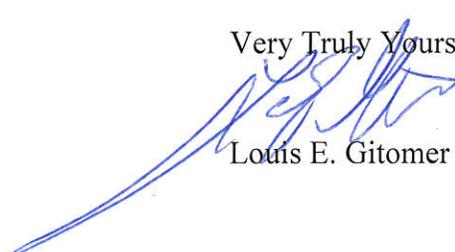
Ms. Cynthia T. Brown
December 18, 2015
Page 2

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@lgraillaw.com

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease and Notice of Correction between Fifth Third Equipment Finance Company, 38 Fountain Square Plaza, Cincinnati, OH 45263, and BB&T Equipment Finance Corporation, 600 Washington Avenue, Suite 201, Towson, MD 21204, covering one tank car's number being corrected from CAOX 300456 to CAOX 300346 and 104 tank cars numbered CAOX 300341-300408, inclusive, 300410-300425, inclusive, 300427-300440, inclusive, 300442, 300444, 300445, 300448, 300449, and 300455.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE AND NOTICE OF CORRECTION

dated as of December 18, 2015

between

FIFTH THIRD EQUIPMENT FINANCE COMPANY
as Assignor

and

BB&T EQUIPMENT FINANCE CORPORATION
as Assignee

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on December ____, 2015 at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE AND NOTICE OF CORRECTION

THIS MEMORANDUM OF ASSIGNMENT OF LEASE AND NOTICE OF CORRECTION is made and entered into as of December 18, 2015, by and between FIFTH THIRD EQUIPMENT FINANCE COMPANY ("Fifth Third" or the "Assignor") and BB&T EQUIPMENT FINANCE CORPORATION ("BB&T" or the "Assignee"), with reference to the following:

BB&T, as Lessor, and Westlake Vinyls, Inc. ("Westlake"), as Lessee, have heretofore executed that certain Railroad Equipment Net Leasing Agreement dated as of August 30, 2013 (the "Agreement"), and, pursuant thereto, that certain Schedule No. FT-1 dated September 27, 2013 (the "Schedule" and together with the Agreement (solely to the extent the Agreement is incorporated into the Schedule by reference), the "Lease"), pertaining to the railcars described therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

A Memorandum of Lease Agreement dated August 30, 2013 between BB&T, as Lessor and Westlake, as Lessee covering the Lease and the Railcars was recorded at the Surface Transportation Board (the "Board") on August 30, 2013 under Recordation No. 30917.

Subsequently, BB&T sold and assigned its rights title and interest in the Lease and Railcars to Fifth Third (the "Initial Assignment"). The Initial Assignment was evidenced by a Memorandum of Partial Assignment dated as of September 27, 2013 between BB&T, as assignor and Fifth Third, as assignee that was recorded at the Board on September 27, 2013 under Recordation No. 30917-A (the "Initial Memorandum of Assignment").

Now, Fifth Third, as assignor, wishes to assign to BB&T, and BB&T, as assignee, wishes to assume from Fifth Third, all of Fifth Third's rights, title and interest in the Lease and the Railcars and the parties further desire to correct Exhibit No. 1 to the Initial Memorandum of Assignment.

Exhibit No. 1 to the Initial Memorandum of Assignment identified 104 Railcars, including car number CAOX 300456. The parties hereby provide notice for the purpose of correcting Exhibit No. 1 to the Initial Memorandum of Assignment by deleting the reference to the erroneous car number CAOX 300456 and replacing it with car number CAOX 300346.

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment and Specification of Assigned Lease Schedule 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 Assignor's rights and obligations under the Lease and Assignee has assumed from Assignor all of Assignor's rights and obligations under the Lease, in each case, solely with respect to 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 Assignment of Lease and Notice of Correction to provide notice of such assignment and correction.

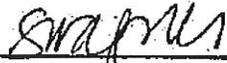
This Memorandum of Assignment of Lease and Notice of Correction relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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

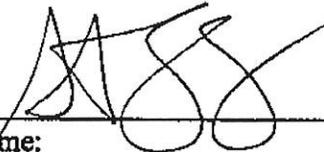
[Signature page to follow]

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

FIFTH THIRD EQUIPMENT FINANCE COMPANY

By: 
Name: **Stephanie Wagner**
Title: **Vice President**

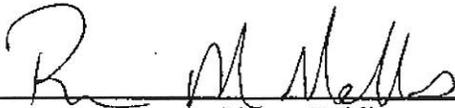
BB&T EQUIPMENT FINANCE CORPORATION

By: 
Name: **STEPHEN GRAY**
Title: **Senior Vice President**

STATE OF Maryland)
) ss.
COUNTY OF Baltimore)

I HEREBY CERTIFY, that on this 17th day of December, 2015, 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

My commission expires: 10/15/16.

REGINA M. MCMANUS
NOTARY PUBLIC
BALTIMORE COUNTY

EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT AND NOTICE OF
CORRECTION

DESCRIPTION OF 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 300341	CAOX 300372	CAOX 300403	CAOX 300436
CAOX 300342	CAOX 300373	CAOX 300404	CAOX 300437
CAOX 300343	CAOX 300374	CAOX 300405	CAOX 300438
CAOX 300344	CAOX 300375	CAOX 300406	CAOX 300439
CAOX 300345	CAOX 300376	CAOX 300407	CAOX 300440
CAOX 300346	CAOX 300377	CAOX 300408	CAOX 300442
CAOX 300347	CAOX 300378	CAOX 300410	CAOX 300444
CAOX 300348	CAOX 300379	CAOX 300411	CAOX 300445
CAOX 300349	CAOX 300380	CAOX 300412	CAOX 300448
CAOX 300350	CAOX 300381	CAOX 300413	CAOX 300449
CAOX 300351	CAOX 300382	CAOX 300414	CAOX 300455
CAOX 300352	CAOX 300383	CAOX 300415	
CAOX 300353	CAOX 300384	CAOX 300416	
CAOX 300354	CAOX 300385	CAOX 300417	
CAOX 300355	CAOX 300386	CAOX 300418	
CAOX 300356	CAOX 300387	CAOX 300419	
CAOX 300357	CAOX 300388	CAOX 300420	
CAOX 300358	CAOX 300389	CAOX 300421	
CAOX 300359	CAOX 300390	CAOX 300422	
CAOX 300360	CAOX 300391	CAOX 300423	
CAOX 300361	CAOX 300392	CAOX 300424	
CAOX 300362	CAOX 300393	CAOX 300425	
CAOX 300363	CAOX 300394	CAOX 300427	
CAOX 300364	CAOX 300395	CAOX 300428	
CAOX 300365	CAOX 300396	CAOX 300429	
CAOX 300366	CAOX 300397	CAOX 300430	
CAOX 300367	CAOX 300398	CAOX 300431	
CAOX 300368	CAOX 300399	CAOX 300432	
CAOX 300369	CAOX 300400	CAOX 300433	
CAOX 300370	CAOX 300401	CAOX 300434	
CAOX 300371	CAOX 300402	CAOX 300435	