

JAN 22 '10

9-00 AM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A LESTER

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 22, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 3-5832 Rider 13

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 December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Westlake PVC Corp.
2801 Post Oak Blvd
Houston TX 77056]

Section Chief
January 22, 2010
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A description of the railroad equipment covered by the enclosed document is:

82 railcars: ACFX 096892 - ACFX 096895 and within the series ACFX 036538 - ACFX 041035 as more particularly set forth in the attachment to the document.

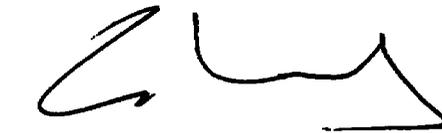
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 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 'R. W. Alvord', with a checkmark to the left.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Westlake PVC Corp., a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract, dated 4/23/07, as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

Schedule A

Equipment

Westlake PVC Corporation

Contract 3-5832 rider 13

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	036538
	Hopper	ACFX	036540
	Hopper	ACFX	036542
	Hopper	ACFX	036543
	Hopper	ACFX	036546
	Hopper	ACFX	036547
	Hopper	ACFX	036548
	Hopper	ACFX	036549
	Hopper	ACFX	036552
	Hopper	ACFX	036554
	Hopper	ACFX	036555
	Hopper	ACFX	036556
	Hopper	ACFX	036558
	Hopper	ACFX	036560
	Hopper	ACFX	036561
	Hopper	ACFX	036564
	Hopper	ACFX	036565
	Hopper	ACFX	036567
	Hopper	ACFX	036570
	Hopper	ACFX	036571
	Hopper	ACFX	036573
	Hopper	ACFX	036574
	Hopper	ACFX	036575
	Hopper	ACFX	036576
	Hopper	ACFX	036577
	Hopper	ACFX	036578
	Hopper	ACFX	036584
	Hopper	ACFX	040851
	Hopper	ACFX	040856
	Hopper	ACFX	040860
	Hopper	ACFX	040864
	Hopper	ACFX	040872
	Hopper	ACFX	040874
	Hopper	ACFX	040875

Schedule A

Equipment

Westlake PVC Corporation

Contract 3-5832 rider 13

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	040876
	Hopper	ACFX	040882
	Hopper	ACFX	040885
	Hopper	ACFX	040887
	Hopper	ACFX	040891
	Hopper	ACFX	040893
	Hopper	ACFX	040897
	Hopper	ACFX	040901
	Hopper	ACFX	040902
	Hopper	ACFX	040907
	Hopper	ACFX	040910
	Hopper	ACFX	040914
	Hopper	ACFX	040915
	Hopper	ACFX	040916
	Hopper	ACFX	040919
	Hopper	ACFX	040926
	Hopper	ACFX	040927
	Hopper	ACFX	040934
	Hopper	ACFX	040937
	Hopper	ACFX	040938
	Hopper	ACFX	040952
	Hopper	ACFX	040957
	Hopper	ACFX	040959
	Hopper	ACFX	040971
	Hopper	ACFX	040973
	Hopper	ACFX	040976
	Hopper	ACFX	040977
	Hopper	ACFX	040978
	Hopper	ACFX	040981
	Hopper	ACFX	040982
	Hopper	ACFX	040984
	Hopper	ACFX	040989
	Hopper	ACFX	040994
	Hopper	ACFX	040995

Schedule A

Equipment

Westlake PVC Corporation

Contract 3-5832 rider 13

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	040997
	Hopper	ACFX	040999
	Hopper	ACFX	041001
	Hopper	ACFX	041011
	Hopper	ACFX	041012
	Hopper	ACFX	041017
	Hopper	ACFX	041020
	Hopper	ACFX	041030
	Hopper	ACFX	041031
	Hopper	ACFX	041035
	Hopper	ACFX	096892
	Hopper	ACFX	096893
	Hopper	ACFX	096894
	Hopper	ACFX	096895

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 1/22/2010



Robert W. Alvord