



May 1, 2013

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Chief:

Please find attached one (1) copy of the Memorandum of Assignment and Assumption Agreement dated March 27, 2013 between the following parties:

Assignee: Fifth Third Bank
38 Fountain Square Plaza
Cincinnati, OH 45263

Assignor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1, attached hereto, for the equipment, (92) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated March 27, 2013 related to ninety-two (92) railcars bearing reporting marks: WLPX26000-26093, excluding WLPX 26053 and WLPX26073.

Please file this as a secondary document under Recordation Number 22967-D as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 22967-22967C. The filing fee in the amount of \$42.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6294.

Sincerely,

Lindsay Ross
Staff Assistant

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement (“Memorandum of Assignment Agreement”) made and entered into as of March 27, 2013 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation (“Assignor”) and **FIFTH THIRD EQUIPMENT FINANCE COMPANY**, an Ohio corporation (“Assignee”).

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated February 25, 2000, as subsequently amended by agreement dated March 27, 2013, between Assignor, as Lessor, and Westlake Polymers LLC, for ninety-two (92) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of March __, 2013.

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

FIFTH THIRD EQUIPMENT FINANCE COMPANY

By: cls

Name: Christopher S. Bell
Vice President

Title: _____

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 27 day of March, 2013, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Kelly C. Poellein, to me personally known, who stated and acknowledged that she is the Vice President, Finance – Brokerage of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 27 day of March, 2013.

Angela Denise Watts
(Notary Signature)

My commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF Ohio)
COUNTY OF Hamilton) SS:

On this 26th day of March, 2013, before me the subscriber, Beth A. Rogers, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Christopher S. Bell, to me personally known, who stated and acknowledged that he/she is the Vice President of FIFTH THIRD EQUIPMENT FINANCE COMPANY, a Ohio corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his/her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he/she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 26th day of March, 2013.

Beth A. Rogers
(Notary Signature)



Beth A. Rogers
Notary Public, State of Ohio
My Commission Expires 05-14-2013

My commission expires:

05-14-2013

**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS

Ninety-two (92) railcars bearing reporting marks:

WLPX 26000-26093, excluding WLPX 26053 and WLPX 26073

LEASE: Dated February 25, 2000 between The David J. Joseph Company and Westlake Polymers LLC as subsequently amended by Amendment No. 1 dated March 12, 2013.