

LAW OFFICES OF
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September 29, 2014

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 Lease Agreement, a primary document, dated as of September 26, 2014. 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 and Capital, LLC
One Financial Center
Providence, RI 02903

Lessee:

PBF Holding Company LLC
1 Sylvan Way
Parsippany, NJ 07054

A description of the equipment covered by the Memorandum of Lease Agreement consists of 71 tank cars numbered DPRX 259102, 259106, 259109, 259111, 259112, 259153, 259166, 259180, 259183, 259184, 259186, 259190, 259193, 259194, 259195, 259197, 259202-259210, inclusive, 259212-259216, inclusive, 259218, 259220, 259222, 259227, 259358, 259890, 259891, 259903, 259913, 259920, 259924, 259927, 259934, 259943, 259946, 259947, 259948, 259955, 259962, 259964, 259966, 259978, 259980, 259982-259986, inclusive, 259990, 259992-259996, inclusive, 259998-260004, inclusive.

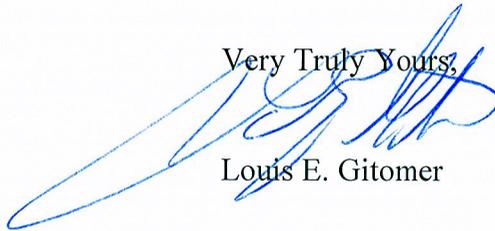
Ms. Cynthia T. Brown
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing and Capital, LLC, One Financial Center, Providence, RI 02903, and PBF Holding Company LLC, 1 Sylvan Way, Parsippany, NJ 07054, covering 71 tank cars numbered DPRX 259102, 259106, 259109, 259111, 259112, 259153, 259166, 259180, 259183, 259184, 259186, 259190, 259193, 259194, 259195, 259197, 259202-259210, inclusive, 259212-259216, inclusive, 259218, 259220, 259222, 259227, 259358, 259890, 259891, 259903, 259913, 259920, 259924, 259927, 259934, 259943, 259946, 259947, 259948, 259955, 259962, 259964, 259966, 259978, 259980, 259982-259986, inclusive, 259990, 259992-259996, inclusive, 259998-260004, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of September 26, 2014

between

PBF HOLDING COMPANY LLC
as Lessee

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.
§11301

On September __, 2014 at ____:____.m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of September 26, 2014, by and between PBF HOLDING COMPANY LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Units").

All of such Units are more fully described in that certain Schedule No. 008 dated as of September 23, 2014 and executed pursuant to, and incorporating by reference the terms and conditions of, that certain Rail Equipment Net Leasing Agreement No. 26673-90000 dated as of December 30, 2013 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.
3. The Lease contains an option by Lessee to purchase the Units on the terms set forth in the Lease.

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

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

BANC OF AMERICA LEASING & CAPITAL, LLC

By: _____
Name:
Title:

PBF HOLDING COMPANY LLC

APPROVED
LEGAL
TC

By: _____
Name: *Tara E. Luke*
Title: *Treasurer*

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

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Patricia Smith-Disu
Name: Patricia Smith-Disu
Title: Vice President

PBF HOLDING COMPANY LLC

By: _____
Name:
Title:

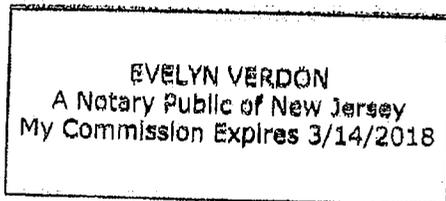
STATE OF New Jersey)
) ss.
COUNTY OF Monmouth)

I HEREBY CERTIFY, that on this 19th day of September, 2014, before me, the undersigned, a Notary Public of the State of New Jersey, personally appeared John C. Lake, who acknowledged himself to be the Treasurer of PBF HOLDING COMPANY LLC 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 Treasurer of said company by signing the name of the company by himself as the Treasurer.

AS WITNESS my hand and notarial seal.

Evelyn Verdón
Notary Public

My commission expires: _____



STATE OF Rhode Island)
) ss.
COUNTY OF Providence)

I HEREBY CERTIFY, that on this 25th day of September, 2014, before me, the undersigned, a Notary Public of the State of Rhode Island, personally appeared Patricia Smith-Nisu, who acknowledged himself to be the Vice-President of BANC OF AMERICA LEASING & CAPITAL, LLC, 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 Vice president of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Autilia B. Wilson
Notary Public

My commission expires: 10/25/2016

AUTILIA B. WILSON
NOTARY PUBLIC
STATE OF RHODE ISLAND
MY COMMISSION EXPIRES OCT. 25, 2016

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF UNITS

71 Trinity Non-Coiled & Non-Insulated Crude Oil Tank Cars with Reporting Marks:

Car Initials	Car #	Car Initials	Car #
DPRX	259890	DPRX	259102
DPRX	259891	DPRX	259106
DPRX	259903	DPRX	259109
DPRX	259913	DPRX	259111
DPRX	259920	DPRX	259112
DPRX	259924	DPRX	259153
DPRX	259927	DPRX	259166
DPRX	259934	DPRX	259180
DPRX	259943	DPRX	259183
DPRX	259946	DPRX	259184
DPRX	259947	DPRX	259186
DPRX	259948	DPRX	259195
DPRX	259955	DPRX	259197
DPRX	259962	DPRX	259202
DPRX	259964	DPRX	259210
DPRX	259966	DPRX	259212
DPRX	259978	DPRX	259213
DPRX	259980	DPRX	259214
DPRX	259982	DPRX	259215
DPRX	259983	DPRX	259216
DPRX	259984	DPRX	259218
DPRX	259985	DPRX	259220
DPRX	259986	DPRX	259222
DPRX	259990	DPRX	259227
DPRX	259992	DPRX	259358
DPRX	259993	DPRX	259190
DPRX	259994	DPRX	259193
DPRX	259995	DPRX	259194
DPRX	259996	DPRX	259203
DPRX	259998	DPRX	259204
DPRX	259999	DPRX	259205
DPRX	260000	DPRX	259206
DPRX	260001	DPRX	259207
DPRX	260002	DPRX	259208
DPRX	260003	DPRX	259209
DPRX	260004	DPRX	