



January 7, 2014

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
Washington, D.C. 20423

RE: TRMC04002

Dear Secretary,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) is a Memorandum of Lease Agreement dated as November 17, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement.

Lessee: Tesoro Refining and Marketing Company
19100 Ridgewood Parkway
San Antonio, TX 78259

Lessor: CIT Rail LLC
30 South Wacker Drive, Suite 2900
Chicago, IL 60606

A description of the railroad equipment covered by the enclosed document is: Railcars within the series CBTX 735482 through CBTX 735514 as more particularly set forth in the equipment schedule attached to this document.

A short summary of the document to appear in the index is: Memorandum of Railcar Lease.

Kindly return stamped copies of the enclosed document to the undersigned.

Best regards,

/s

Tina Amico
VP, Contracts
CIT Rail

Enclosures

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 17 day of November, 2011, is made by CIT RAIL LLC, a Delaware limited liability company, with an address at 30 South Wacker Drive, Suite 2900, Chicago, Illinois 60606 (the "Lessor"), and TESORO REFINING AND MARKETING COMPANY, a Delaware corporation, with an address at 19100 Ridgewood Parkway, San Antonio, TX 78259 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee are parties to that certain Master Railcar Lease (the "Master Lease") dated as of November 17, 2011 and Schedule No. 02 thereto dated as of November 17, 2011 (the "Schedule"; the Schedule and the Master Lease to the extent relating to the Schedule, are hereinafter referred to as the "Lease") covering the equipment listed on Schedule A hereto (the "Equipment"), and

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written,

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

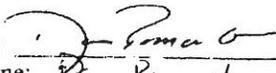
CIT RAIL LLC

By: THE CIT GROUP/EQUIPMENT FINANCING, INC.,
as Servicer

By: 
Name: John Brand
Title: SVP - Leasing

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TESORO REFINING AND MARKETING COMPANY

WB By: 
Name: Paul Romaske
Title: Executive Vice President, Operations

Schedule A

<u>Quantity</u>	<u>Description</u>
200	30,000 gallon general service tank cars

Reporting Marks and Numbers

CBTX 735482	CBTX 735373	CBTX 735416	CBTX 735510	CBTX 735346
CBTX 735381	CBTX 735415	CBTX 735330	CBTX 735516	CBTX 735444
CBTX 735435	CBTX 735519	CBTX 735401	CBTX 735404	CBTX 735453
CBTX 735392	CBTX 735446	CBTX 735447	CBTX 735486	CBTX 735457
CBTX 735498	CBTX 735429	CBTX 735362	CBTX 735412	CBTX 735353
CBTX 735468	CBTX 735492	CBTX 735452	CBTX 735425	CBTX 735515
CBTX 735475	CBTX 735399	CBTX 735427	CBTX 735375	CBTX 735331
CBTX 735397	CBTX 735419	CBTX 735434	CBTX 735393	CBTX 735473
CBTX 735463	CBTX 735334	CBTX 735490	CBTX 735370	CBTX 735450
CBTX 735505	CBTX 735496	CBTX 735478	CBTX 735329	CBTX 735417
CBTX 735501	CBTX 735455	CBTX 735524	CBTX 735396	CBTX 735410
CBTX 735479	CBTX 735349	CBTX 735400	CBTX 735414	CBTX 735423
CBTX 735502	CBTX 735354	CBTX 735406	CBTX 735483	CBTX 735424
CBTX 735440	CBTX 735481	CBTX 735390	CBTX 735350	CBTX 735430
CBTX 735359	CBTX 735365	CBTX 735489	CBTX 735358	CBTX 735436
CBTX 735480	CBTX 735521	CBTX 735418	CBTX 735428	CBTX 735437
CBTX 735411	CBTX 735332	CBTX 735420	CBTX 735459	CBTX 735438
CBTX 735433	CBTX 735421	CBTX 735461	CBTX 735378	CBTX 735442
CBTX 735407	CBTX 735405	CBTX 735395	CBTX 735408	CBTX 735445
CBTX 735477	CBTX 735484	CBTX 735402	CBTX 735504	CBTX 735326
CBTX 735472	CBTX 735517	CBTX 735409	CBTX 735368	CBTX 735336
CBTX 735398	CBTX 735351	CBTX 735388	CBTX 735509	CBTX 735339
CBTX 735503	CBTX 735493	CBTX 735488	CBTX 735500	CBTX 735340
CBTX 735522	CBTX 735363	CBTX 735422	CBTX 735355	CBTX 735360
CBTX 735333	CBTX 735432	CBTX 735325	CBTX 735474	CBTX 735367
CBTX 735328	CBTX 735469	CBTX 735508	CBTX 735369	CBTX 735371
CBTX 735337	CBTX 735456	CBTX 735385	CBTX 735377	CBTX 735383
CBTX 735494	CBTX 735372	CBTX 735413	CBTX 735357	CBTX 735386
CBTX 735443	CBTX 735338	CBTX 735376	CBTX 735454	CBTX 735387
CBTX 735465	CBTX 735431	CBTX 735391	CBTX 735448	CBTX 735389
CBTX 735487	CBTX 735366	CBTX 735380	CBTX 735520	CBTX 735451
CBTX 735426	CBTX 735364	CBTX 735344	CBTX 735441	CBTX 735460
CBTX 735449	CBTX 735384	CBTX 735348	CBTX 735458	CBTX 735464
CBTX 735345	CBTX 735403	CBTX 735466	CBTX 735470	CBTX 735476
CBTX 735379	CBTX 735382	CBTX 735507	CBTX 735343	CBTX 735485
CBTX 735335	CBTX 735518	CBTX 735352	CBTX 735467	CBTX 735495
CBTX 735462	CBTX 735499	CBTX 735356	CBTX 735506	CBTX 735511
CBTX 735523	CBTX 735491	CBTX 735374	CBTX 735471	CBTX 735512
CBTX 735342	CBTX 735327	CBTX 735497	CBTX 735347	CBTX 735513
CBTX 735394	CBTX 735341	CBTX 735361	CBTX 735439	CBTX 735514