



CORPORATION SERVICE COMPANY

RECORDATION NO. 26823 FILED

FEB 22 '07

2-00 PM

SURFACE TRANSPORTATION BOARD

February 21, 2007

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street NW Suite 70
Washington, DC 20423
202-565-1656

RE: 768434/005

Dear Barbara:

Please process the enclosed documents for the service indicated below:

COMMIT DATE: 03/02/2007

PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

Primary STB Filing

A check is enclosed in the amount of \$34.00 to: Surface Transportation Board

Mailing instructions:

Forward the filing acknowledgement to our office. Appropriate FedEx envelopes have been provided for your use.

Special instructions:

Lessee:

Big West of California, LLC
333 West Center Street
North Salt Lake, UT 84054

Lessor:

The CIT Group/Equipment Financing Inc.
1211 Avenue of the Americas, 20th Floor
New York, NY 10036

Thank you for your assistance in this matter.
Sincerely,

April O'Shea 1-800-995-5071 ext. 3813
Motor Vehicle Specialist

FEB 22 '07

2-00 PM

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 10 day of Apr. 1, 2006, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and BIG WEST OF CALIFORNIA, LLC, a Utah limited liability company, with an address at 333 W. Center Street, , North Salt Lake, UT 84054 (the "Lessee" and, together with the Lessor, the "Parties"):

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of April 10, 2006 covering the equipment listed on Schedule A hereto (the "Equipment").

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.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Catherine Spigut
 Name: Catherine Spigut
 Title: Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its sole member 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.

BIG WEST OF CALIFORNIA, LLC

By: BIG WEST OIL, LLC, its sole member

By: Fred Greener
 Name: Fred Greener
 Title: Executive Committee Chairman

Schedule A

Number of Cars

Equipment Description

75 25,000 through 27,000 gallon capacity tank cars, exterior coiled, insulated

1	DBUX	207793	53	DBUX	207845
2	DBUX	207794	54	DBUX	207846
3	DBUX	207795	55	DBUX	207847
4	DBUX	207796	56	DBUX	207848
5	DBUX	207797	57	DBUX	207849
6	DBUX	207798	58	DBUX	207850
7	DBUX	207799	59	DBUX	207851
8	DBUX	207800	60	DBUX	207852
9	DBUX	207801	61	DBUX	207853
10	DBUX	207802	62	DBUX	207854
11	DBUX	207803	63	DBUX	207855
12	DBUX	207804	64	DBUX	207856
13	DBUX	207805	65	DBUX	207857
14	DBUX	207806	66	DBUX	207858
15	DBUX	207807	67	DBUX	207859
16	DBUX	207808	68	DBUX	207860
17	DBUX	207809	69	DBUX	207861
18	DBUX	207810	70	DBUX	207862
19	DBUX	207811	71	DBUX	207863
20	DBUX	207812	72	DBUX	207864
21	DBUX	207813	73	DBUX	207865
22	DBUX	207814	74	DBUX	207866
23	DBUX	207815	75	DBUX	207867
24	DBUX	207816			
25	DBUX	207817			
26	DBUX	207818			
27	DBUX	207819			
28	DBUX	207820			
29	DBUX	207821			
30	DBUX	207822			
31	DBUX	207823			
32	DBUX	207824			
33	DBUX	207825			
34	DBUX	207826			
35	DBUX	207827			
36	DBUX	207828			
37	DBUX	207829			
38	DBUX	207830			
39	DBUX	207831			
40	DBUX	207832			
41	DBUX	207833			
42	DBUX	207834			
43	DBUX	207835			
44	DBUX	207836			
45	DBUX	207837			
46	DBUX	207838			
47	DBUX	207839			
48	DBUX	207840			
49	DBUX	207841			
50	DBUX	207842			
51	DBUX	207843			
52	DBUX	207844			