

RECORDATION NO. 27153 FILED

SEP 07 '07 -3 00 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

September 7, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Railroad Equipment Lease, dated as of September 7, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: North American Railcar, LLC
737 Eleanor Industrial Park
Eleanor, WV 25070

[Lessee: CITGO Petroleum Corporation
1293 Eldridge Parkway
Houston, TX 77077]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

20 railcars: APPX 9001 – APPX 9020 (previously marked within the series AEPX 2011 – AEPX 2598 as more particularly set forth in the equipment schedule attached to the document).

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

Memorandum of Railroad Equipment Lease.

Also enclosed is a check in the amount of \$35.00 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 "Robert W. Alvord". The signature is written in a cursive style with a large initial "R" and "A".

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF RAILROAD EQUIPMENT LEASE

This Memorandum of Railroad Equipment Lease, made and entered into as of this 7th day of September, 2007, as amended by a letter agreement dated March 21, 2007, is intended to evidence the Railroad Equipment Lease, dated February 14, 2007, by and between NORTH AMERICAN RAILCAR, LLC (the "Lessor") and CITGO Petroleum Corporation (the "Lessee"), as supplemented, modified and amended (the "Lease"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under 49 U.S.C. 11301, et seq.

Lessee has the right to use the twenty (20) triple hopper railroad coal cars more particularly defined and described in the Schedule of Railcars attached hereto and incorporated herein as Exhibit A (the "Railcars") for the rentals and upon the terms and conditions provided in such Lease.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this instrument to be signed by its duly authorized officer as of the date first above written:

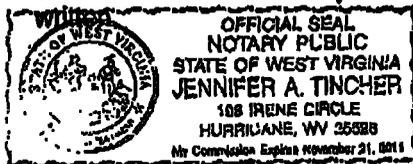
NORTH AMERICAN RAILCAR, LLC

By: [Signature]
Its: President

STATE OF WEST VIRGINIA)
COUNTY OF Putnam) ss.

On this 7th day of September, 2007, before me appeared Warren K. Higgins who to me personally known, who, being duly sworn did say that he/she is the President of North American Railcar, LLC, and that said instrument was signed on behalf said corporation by authority of its board of directors and he/she acknowledged said instrument to be the free act and deed of said corporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above



[Signature]
NOTARY PUBLIC

My Commission Expires: November 21, 2011

1.

2.

3.

Exhibit A

20 railcars

Old Initial	Old Number	New Initial	New Number
AEPX	2365	APPX	9015
AEPX	2150	APPX	9007
AEPX	2263	APPX	9012
AEPX	2274	APPX	9014
AEPX	2218	APPX	9011
AEPX	2372	APPX	9008
AEPX	2188	APPX	9010
AEPX	2444	APPX	9017
AEPX	2059	APPX	9004
AEPX	2048	APPX	9003
AEPX	2088	APPX	9005
AEPX	2172	APPX	9009
AEPX	2370	APPX	9016
AEPX	2598	APPX	9019
AEPX	2133	APPX	9006
AEPX	2549	APPX	9018
AEPX	2343	APPX	9020
AEPX	2521	APPX	9001
AEPX	2011	APPX	9002
AEPX	2440	APPX	9013

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: September 7, 2007



Edward M. Luria