

RECORDATION NO. 27523 FILED

JUN 10 '08 -12 00 PM

SURFACE TRANSPORTATION BOARD

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June 10, 2008

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of June 9, 2008, 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: Trinity Industries Leasing Company
2525 Stemmons Freeway
Dallas, Texas 75207

[Lessee: Jacobson Trading LLC
4183 Senator Street
Memphis, Tennessee 38120]

Anne K. Quinlan, Esq.
June 10, 2008
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A description of the railroad equipment covered by the enclosed document
is:

20 tank cars: TILX 193076 - TILX 193095.

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

Memorandum of Lease Agreement.

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,



Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Agreement made and entered into on June 9, 2008 by Trinity Industries Leasing Company, a Delaware corporation (the "Lessor").

WITNESSETH:

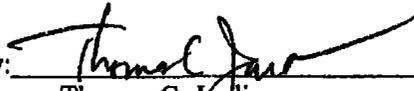
Lessor and Jacobson Trading LLC, a Tennessee limited liability corporation (the "Lessee") are parties to that certain Railroad Car Lease Agreement (the "Lease Agreement"), dated November 16, 2005, whereby Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from Lessor certain railroad cars as listed on each rider incorporated therein.

Lessor and Lessee have executed Rider Two (2) to Railroad Car Lease Agreement, effective September 13, 2006 whereby Lessor has agreed to lease to Lessee and the Lessee has agreed to lease from Lessor certain railroad cars bearing road numbers as listed on Exhibit A. hereto.

[Memorandum of Lease Agreement]

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

**TRINITY INDUSTRIES LEASING
COMPANY**

By: 
Name: Thomas C. Jardine
Title: Vice President

Executed on this 9th day of June, 2008

[Memorandum of Lease Agreement]

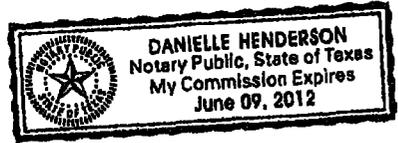
STATE OF TEXAS)
)
COUNTY OF DALLAS)

On this, the 9th day of June, 2008, before a Notary Public in and for said County and State personally appeared Thomas C. Jardine, who being by me duly sworn, says that he is a Vice President of TRINITY INDUSTRIES LEASING COMPANY, that said instrument was signed on June 9, 2008 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above metnioned.

MY COMMISSION EXPIRES: 6/9/2012 Notary Public

Danielle Henderson



[Memorandum of Lease Agreement]

EXHIBIT A

Equipment:	30,145 wg Non-coiled and Non-insulated Tank Cars
Quantity:	Twenty (20)
Road Numbers:	TILX 193076 – 193095

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 6/10/08



Robert W. Alvord