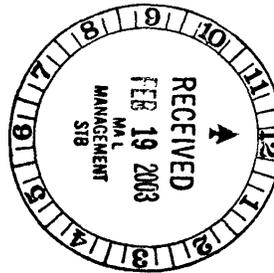




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February 18, 2003

Barbara Sadler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

RECORDATION NO. 22008-C

FEB 20 '03 2-24 PM

SURFACE TRANSPORTATION BOARD

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of November 5, 2002 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **SUNOCO, INC. (R&M)**
Ten Penn Center, 1801 Market Street, Philadelphia, PA 19103-1699

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

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **SUNOCO, INC. (R&M)**, entering into a Leasing Transfer Agreement dated November 5, 2002.

Please file this memorandum as a **SECONDARY** document to Recordation #22008 dated 2/1/99 and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,


Sherry Lewey

Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 5th day of November, 2002 is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and SUNOCO, INC. (R&M), a Pennsylvania corporation, with an address at Ten Penn Center, 1801 Market Street, Philadelphia, PA 19103-1699 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Epsilon Products Company, as lessee, and The CIT Group/Equipment Financing, Inc., as lessor, entered into a Master Railcar Lease, dated as of January 19, 1999, and Schedule No. 02 thereto dated January 26, 2000 and Schedule No. 03 dated as of April 5, 2000 (hereinafter collectively referred to as the "Lease"), which Lease was filed and recorded pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on February 1, 1999 as Recordation Number 22008.

WHEREAS, the Parties have entered into a Leasing Transfer Agreement dated November 5, 2002 and wish to show for the public record the existence of the Leasing Transfer Agreement, 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: Joseph J. Mankowski
Name: Joseph Mankowski
Title: Senior 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 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.

SUNOCO, INC. (R&M)

By: William B. Thomas
Name: William B. Thomas
Title: Manager Transportation Equipment

RECORDATION NO. 22008-C
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SURFACE TRANSPORTATION BOARD