



CORPORATION SERVICE COMPANY*

June 20, 2005

Barbara Saddler
Surface Transportation Board
Recordation Office
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RECORDATION NO. 25660 FILED

JUN 22 '05

4-57 PM

SURFACE TRANSPORTATION BOARD



RE: 144299-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of June 15, 2005 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: **FLINT HILLS RESOURCES, LP**
4111 East 37th Street North Wichita, KS 67220

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: **FLINT HILLS RESOURCES, LP** covering 25 tank cars with reporting marks and numbers –TILX 260575 – TILX 260607 – NOT INCLUSIVE.

Please file this memorandum as a PRIMARY document and return one (1) stamped original to my attention. A check covering the filing fee of thirty-three dollars (\$33.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-995-5071 ext. 3813.

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist
Corporation Service Company
801 Adlai Stevenson Drive
Springfield, IL 62703
(800) 995-5071 ext. 3813

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated effective as of this 15th day of June, 2005, 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 FLINT HILLS RESOURCES, LP, a Delaware limited partnership, with an address at 4111 East 37th Street North, Wichita, Kansas, 67220 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor (as assignee of Trinity Industries Leasing Company) and Koch Materials Company ("Koch") entered into that certain (a) Railroad Car Lease Agreement dated March 22, 1996, 1994 (the "Master Lease"), and (b) Rider No. 1 dated March 22, 1996 to the Master Lease as extended by an Extension to Lease Rider One effective as of May 1, 2001 (the "Rider"). The Rider and all amendments, modifications and extensions thereto and the Master Lease, to the extent incorporated in or relating to the Rider are collectively referred to as the "Lease" and cover the equipment listed on Schedule A hereto (the "Equipment");

WHEREAS, Koch assigned the Lease to Lessee effective as of June 15, 2005; 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.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: *C. McGrath*
Name: CHARLES M. GRATH
Title: VICE PRESIDENT

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SURFACE TRANSPORTATION BOARD

FLINT HILLS RESOURCES, LP *EMT*

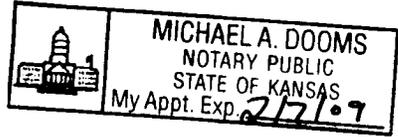
By: *Brad Rozok*
Name: Bradley J. Rozok
Title: Executive VP - Supply & Marketing

State of Kansas)
County of Sedgwick)

On this, the 13 day of June, 2005, before me, a Notary Public in and for said County and State, personally appeared Bradley J. Ruzook, the Exec. VP - Supply & Marketing of FLINT HILLS RESOURCES, LP, who acknowledged himself/herself to be a duly authorized officer of FLINT HILLS RESOURCES, LP and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: [Signature]
Notary Public



My Commission Expires: 2/7/09

State of New York)
)
County of New York)

On this, the 15th day of June, 2005, before me, a Notary Public in and for said County and State, personally appeared Charles McGRATH, the VP THE CIT GROUP/EQUIPMENT FINANCING, INC., who acknowledged himself/herself to be a duly authorized officer of THE CIT GROUP/EQUIPMENT FINANCING, INC., and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: Barbara Garner
Notary Public

BARBARA GARNER
Notary Public, State of New York
No. 01GA5065133
Qualified in Nassau County
Certificate filed in New York County
Commission Expires Sept. 3, 2006

My Commission Expires: _____

SCHEDULE A

Number of cars Type and Description

25 DOT 111A100W1 railroad tank cars equipment with insulation and exterior coils
TILX 260575 to 260593 inclusive, 260595, 260599, 260600, 260605, 260606, 260607