CORPORATION SERVICE COMPANY®

RECORDATION NO. 24687-E FILED

AUG 29 '05 4-32 PM

SURFACE TRANSPORTATION BOARD

RECEIVED AUG 29 2005

August 26, 2005

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423
(202) 565-1656
(202) 565-9004 - Fax
Barbara.Saddler@stb.dot.gov

RE: 146753-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 2, 2005 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, 20th Floor New York, NY 10036

Lessee: **SAN JOAQUIN REFINING CO., INC.**
5 Westbrook Corporate Center Westchester, IL 60154

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: **SAN JOAQUIN REFINING CO., INC.** covering 2 tank cars with reporting marks and numbers – DBUX 300224 – DBUX 300240 – NOT INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation # 24687 dated 11/12/2003 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

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 2nd day of February 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 SAN JOAQUIN REFINING CO., INC., a California corporation, with an address at 3129 Standard Street, P.O. Box 5576, Bakersfield, CA 93388 (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 dated as of September 11, 2003 (the "Lease") covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board on November 12, 2003 as Recordation Number 24687.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, 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.

RECORDATION NO. 24687-E FILED

AUG 29 '05 4-32 PM

SURFACE TRANSPORTATION BOARD

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.

SAN JOAQUIN REFINING CO., INC.

By: Vickie Wood
Name: Vickie Wood
Title: Rail Transportation Manager

Schedule A

Number of Cars	Equipment Description
2	28,000 through 31,000 gallon capacity tank cars, non coiled, non insulated

1	DBUX	300224
2	DBUX	300240