

MAR 30 '07

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SURFACE TRANSPORTATION BOARD

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

March 30, 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 Lease Agreement, dated as of March 30, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment and Assumption Agreement being filed with the Board under Recordation Number 26891.

The name and address of the party to the enclosed document are:

Lessor: Trinity Tank Car, Inc.
2525 Stemmons Freeway
Dallas, TX 75207

[Lessee: Western Petroleum Company
9531 W. 78th St.
Eden Prairie, MN 55344]

Mr. Vernon A. Williams
March 30, 2007
Page 2

A description of the railroad equipment covered by the enclosed document
is:

25 tank railcars: TILX 252390 – TILX 252414.

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 \$34.00 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 'R. Alvord', with a horizontal line extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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1-30 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

Memorandum of Lease Agreement made and entered into on March 30, 2007 by Trinity Tank Car, Inc., a Delaware corporation (as assignee of TILC (as defined below), the "Lessor")

WITNESSETH:

Trinity Industries Leasing Company (as assignor and also acting in its capacity as agent and manager for and on behalf of Lessor, "TILC") and Western Petroleum Company, a Minnesota corporation (the "Lessee") are parties to that certain Railroad Car Lease Agreement (the "Lease Agreement"), dated as of April 24, 2006, whereby TILC has agreed to lease to the Lessee and the Lessee has agreed to lease from TILC certain railroad cars as listed on each Rider incorporated therein.

TILC and Lessee have executed Rider Three (3) to Railroad Car Lease Agreement, effective December 15, 2006 whereby TILC has agreed to lease to Lessee and the Lessee has agreed to lease from TILC 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 TANK CAR, INC.

By: Tony Andrukaitis
Name: Tony Andrukaitis
Title: President

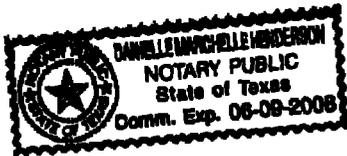
Executed on this ___ day of March, 2007

[Memorandum of Lease Agreement]

STATE OF TEXAS)
) SS:
COUNTY OF DALLAS)

On this, the ___ day of March 2007, before a Notary Public in an for said County and State, personally appeared ~~Tony Andriakaris~~ who being by me duly sworn, says that he is the President of Trinity Tank Car, Inc., that said instrument was signed on March __, 2007 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 mentioned.



Danielle Henderson
Name: Danielle Henderson
Notary Public

My Commission Expires: 6/9/08
Residing in Dallas, TX

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: 3/30/07



Robert W. Alvord