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SURFACE TRANSPORTATION BOARD

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

January 20, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 4-8190 Rider 2

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Tesoro Refining and Marketing Company
300 Concord Plaza Drive
San Antonio, TX 78216-6999]

Section Chief
January 20, 2010
Page 2

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

83 railcars: SHPX 221775 - SHPX 221857.

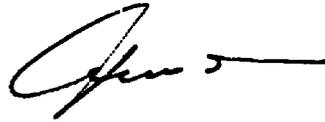
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 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 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Tesoro Refining and Marketing Company, a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

Schedule A

Equipment

Tesoro Refining and Marketing Co.

Contract 4-8190 rider 2 *dt 2/14/08*

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	221775
	Tank	SHPX	221776
	Tank	SHPX	221777
	Tank	SHPX	221778
	Tank	SHPX	221779
	Tank	SHPX	221780
	Tank	SHPX	221781
	Tank	SHPX	221782
	Tank	SHPX	221783
	Tank	SHPX	221784
	Tank	SHPX	221785
	Tank	SHPX	221786
	Tank	SHPX	221787
	Tank	SHPX	221788
	Tank	SHPX	221789
	Tank	SHPX	221790
	Tank	SHPX	221791
	Tank	SHPX	221792
	Tank	SHPX	221793
	Tank	SHPX	221794
	Tank	SHPX	221795
	Tank	SHPX	221796
	Tank	SHPX	221797
	Tank	SHPX	221798
	Tank	SHPX	221799
	Tank	SHPX	221800
	Tank	SHPX	221801
	Tank	SHPX	221802
	Tank	SHPX	221803
	Tank	SHPX	221804
	Tank	SHPX	221805
	Tank	SHPX	221806
	Tank	SHPX	221807
	Tank	SHPX	221808

Schedule A

Equipment

Tesoro Refining and Marketing Co.

Contract 4-8190 rider 2

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	221809
	Tank	SHPX	221810
	Tank	SHPX	221811
	Tank	SHPX	221812
	Tank	SHPX	221813
	Tank	SHPX	221814
	Tank	SHPX	221815
	Tank	SHPX	221816
	Tank	SHPX	221817
	Tank	SHPX	221818
	Tank	SHPX	221819
	Tank	SHPX	221820
	Tank	SHPX	221821
	Tank	SHPX	221822
	Tank	SHPX	221823
	Tank	SHPX	221824
	Tank	SHPX	221825
	Tank	SHPX	221826
	Tank	SHPX	221827
	Tank	SHPX	221828
	Tank	SHPX	221829
	Tank	SHPX	221830
	Tank	SHPX	221831
	Tank	SHPX	221832
	Tank	SHPX	221833
	Tank	SHPX	221834
	Tank	SHPX	221835
	Tank	SHPX	221836
	Tank	SHPX	221837
	Tank	SHPX	221838
	Tank	SHPX	221839
	Tank	SHPX	221840
	Tank	SHPX	221841
	Tank	SHPX	221842

Schedule A

Equipment

Tesoro Refining and Marketing Co.

Contract 4-8190 rider 2

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	221843
	Tank	SHPX	221844
	Tank	SHPX	221845
	Tank	SHPX	221846
	Tank	SHPX	221847
	Tank	SHPX	221848
	Tank	SHPX	221849
	Tank	SHPX	221850
	Tank	SHPX	221851
	Tank	SHPX	221852
	Tank	SHPX	221853
	Tank	SHPX	221854
	Tank	SHPX	221855
	Tank	SHPX	221856
	Tank	SHPX	221857

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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: 1/20/2010



Robert W. Alvord