

RECORDATION NO. 29251 FILED

MAY 13 '10 -9 00 AM

SURFACE TRANSPORTATION BOARD

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May 13, 2010

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

Contract 8-8456 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 May 11, 2010, 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: Irving Oil Commercial G.P.
1 German Street, Suite 400
St. John, New Brunswick
Canada E2L 7E8]

Section Chief
May 13, 2010
Page 2

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

25 railcars: SHPX 222028 - SHPX 222052.

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 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MAY 13 '10 -9 00 AM

MEMORANDUM OF LEASE

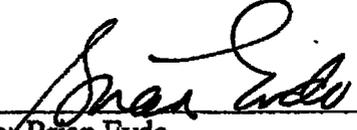
SURFACE TRANSPORTATION BOARD

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, ARL Fifth LLC and Shippers Third LLC, all with respect to Irving Oil Commercial G.P., a New Brunswick General Partnership ("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**.

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

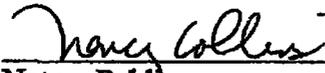
AMERICAN RAILCAR LEASING LLC

By 
Name: Brian Evdo
Title: VP – Business Development

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 11th day of May, 2010, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires: August 02, 2012
Commission Number. 08499131


Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Irving Oil Commercial GP

Contract 8-8456 rder 2 *dt 12/11/08*

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	222028
	Tank	SHPX	222029
	Tank	SHPX	222030
	Tank	SHPX	222031
	Tank	SHPX	222032
	Tank	SHPX	222033
	Tank	SHPX	222034
	Tank	SHPX	222035
	Tank	SHPX	222036
	Tank	SHPX	222037
	Tank	SHPX	222038
	Tank	SHPX	222039
	Tank	SHPX	222040
	Tank	SHPX	222041
	Tank	SHPX	222042
	Tank	SHPX	222043
	Tank	SHPX	222044
	Tank	SHPX	222045
	Tank	SHPX	222046
	Tank	SHPX	222047
	Tank	SHPX	222048
	Tank	SHPX	222049
	Tank	SHPX	222050
	Tank	SHPX	222051
	Tank	SHPX	222052

25

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: 5/13/10



Robert W Alvord