

RECORDATION NO. 28736 FILED

JAN 26 '10 -10 00 AM

SURFACE TRANSPORTATION BOARD
OF COUNSEL
URBAN A LESTER

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N W
SUITE 301
WASHINGTON, D.C.
20036

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 26, 2010

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

Contract C-8287 Rider 1

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:	Sunoco, Inc. (R&M) Subsidiaries and Affiliates including Epsilon Products Company LLC & Sun Petrochemicals Corporation Ten Penn Center 1801 Market Street Philadelphia, PA 19103]

Section Chief
January 26, 2010
Page 2

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

39 railcars within the series SHPX 458476 - SHPX 458515 as more particularly set forth in the attachment to the document.

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

MEMORANDUM OF LEASE

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 Sunoco Inc. (R & M) Subsidiaries and Affiliates including Epsilon Products Company LLC & Sun Petrochemicals Corporation, a Pennsylvania 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.

REGISTRATION NO. 28736 FILED

JAN 26 '10 -10 00 AM

SURFACE TRANSPORTATION BOARD

Schedule A

Equipment

Sunoco, Inc.

Contract C-8287 rider 1 *dtg 3/15/06*

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458476
	Hopper	SHPX	458477
	Hopper	SHPX	458478
	Hopper	SHPX	458479
	Hopper	SHPX	458480
	Hopper	SHPX	458481
	Hopper	SHPX	458482
	Hopper	SHPX	458483
	Hopper	SHPX	458484
	Hopper	SHPX	458485
	Hopper	SHPX	458486
	Hopper	SHPX	458487
	Hopper	SHPX	458488
	Hopper	SHPX	458489
	Hopper	SHPX	458490
	Hopper	SHPX	458491
	Hopper	SHPX	458492
	Hopper	SHPX	458493
	Hopper	SHPX	458494
	Hopper	SHPX	458495
	Hopper	SHPX	458496
	Hopper	SHPX	458497
	Hopper	SHPX	458498
	Hopper	SHPX	458499
	Hopper	SHPX	458500
	Hopper	SHPX	458501
	Hopper	SHPX	458502
	Hopper	SHPX	458504
	Hopper	SHPX	458505
	Hopper	SHPX	458506
	Hopper	SHPX	458507
	Hopper	SHPX	458508
	Hopper	SHPX	458509
	Hopper	SHPX	458510

Schedule A

Equipment

Sunoco, Inc.

Contract C-8287 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458511
	Hopper	SHPX	458512
	Hopper	SHPX	458513
	Hopper	SHPX	458514
	Hopper	SHPX	458515

39

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: 1/26/2010



Robert W. Alvord