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SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Rd, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

Via UPS 2nd Day Air

June 20, 2012

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated December 22, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Western Petroleum Company
9531 W. 78th Street
Eden Prairie, MN 55440

A description of the railroad equipment covered by the enclosed document is for seventy-six (76) tank cars; having TILX marks, to be remarked WFIX (see attached Schedule 1 for current and new car numbers).

A short summary of the document to appear in the index follows: 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 one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(WEPC002)

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**MEMORANDUM OF LEASE
(Surface Transportation Board)****SURFACE TRANSPORTATION BOARD**

THIS MEMORANDUM OF LEASE dated as of December 22, 2011, is between FIRST UNION RAIL CORPORATION, a North Carolina corporation (the "Lessor") and WESTERN PETROLEUM COMPANY, a Minnesota corporation (the "Lessee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Lessee has leased from Lessor certain rail equipment identified on Schedule I attached hereto, under Rider Eight (8) to Railroad Car Lease Agreement dated as of August 9, 2011, which incorporates by reference that certain Railroad Car Lease Agreement dated as of April 24, 2006 between Lessee and Lessor, as supplemented by that certain Rental Rate Adjustment letter dated November 10, 2011 (as the same may be further amended, modified, supplemented and or replaced from time to time).

B. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

C. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[The remainder of this page has been intentionally left blank]

IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

FIRST UNION RAIL CORPORATION,
AS LESSOR

By: *Richard F. Seymour*
Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES & MARKETING

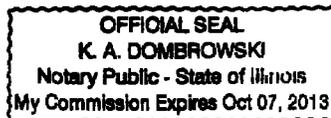
STATE OF ILLINOIS
COUNTY OF COOK) ss:

The foregoing Memorandum of Lease was acknowledged before me, the undersigned Notary Public, in the County of COOK this 8th day of June, 2012 by RICHARD F. SEYMOUR as VICE PRESIDENT of FIRST UNION RAIL CORPORATION.

K. A. Dombrowski
Notary Public

My commission expires: 10/7/2013

[Notarial Seal]



SCHEDULE 1

EQUIPMENT

	<u>Current</u> <u>Mark</u>	<u>Current</u> <u>Car No.</u>	<u>New</u> <u>Mark</u>	<u>New</u> <u>Car No.</u>		<u>Current</u> <u>Mark</u>	<u>Current</u> <u>Car No.</u>	<u>New</u> <u>Mark</u>	<u>New</u> <u>Car No.</u>
1	TILX	316412	WFIX	130620	40	TILX	316454	WFIX	130662
2	TILX	316413	WFIX	130621	41	TILX	316455	WFIX	130663
3	TILX	316415	WFIX	130623	42	TILX	316456	WFIX	130664
4	TILX	316416	WFIX	130624	43	TILX	316457	WFIX	130665
5	TILX	316417	WFIX	130625	44	TILX	316458	WFIX	130666
6	TILX	316418	WFIX	130626	45	TILX	316460	WFIX	130668
7	TILX	316421	WFIX	130629	46	TILX	316461	WFIX	130669
8	TILX	316422	WFIX	130630	47	TILX	316462	WFIX	130670
9	TILX	316423	WFIX	130631	48	TILX	316463	WFIX	130671
10	TILX	316424	WFIX	130632	49	TILX	316464	WFIX	130672
11	TILX	316425	WFIX	130633	50	TILX	316465	WFIX	130673
12	TILX	316426	WFIX	130634	51	TILX	316466	WFIX	130674
13	TILX	316427	WFIX	130635	52	TILX	316468	WFIX	130675
14	TILX	316428	WFIX	130636	53	TILX	316469	WFIX	130676
15	TILX	316429	WFIX	130637	54	TILX	316470	WFIX	130677
16	TILX	316430	WFIX	130638	55	TILX	316472	WFIX	130678
17	TILX	316431	WFIX	130639	56	TILX	316473	WFIX	130679
18	TILX	316432	WFIX	130640	57	TILX	316476	WFIX	130680
19	TILX	316433	WFIX	130641	58	TILX	316479	WFIX	130681
20	TILX	316434	WFIX	130642	59	TILX	316486	WFIX	130682
21	TILX	316435	WFIX	130643	60	TILX	316487	WFIX	130683
22	TILX	316436	WFIX	130644	61	TILX	316490	WFIX	130684
23	TILX	316437	WFIX	130645	62	TILX	316491	WFIX	130685
24	TILX	316438	WFIX	130646	63	TILX	316492	WFIX	130686
25	TILX	316439	WFIX	130647	64	TILX	316496	WFIX	130687
26	TILX	316440	WFIX	130648	65	TILX	316497	WFIX	130688
27	TILX	316441	WFIX	130649	66	TILX	316500	WFIX	130689
28	TILX	316442	WFIX	130650	67	TILX	316504	WFIX	130690
29	TILX	316443	WFIX	130651	68	TILX	316506	WFIX	130691
30	TILX	316444	WFIX	130652	69	TILX	316508	WFIX	130692
31	TILX	316445	WFIX	130653	70	TILX	316509	WFIX	130693
32	TILX	316446	WFIX	130654	71	TILX	316516	WFIX	130694
33	TILX	316447	WFIX	130655	72	TILX	316518	WFIX	130695
34	TILX	316448	WFIX	130656	73	TILX	316519	WFIX	130696
35	TILX	316449	WFIX	130657	74	TILX	316522	WFIX	130697
36	TILX	316450	WFIX	130658	75	TILX	316524	WFIX	130698
37	TILX	316451	WFIX	130659	76	TILX	316544	WFIX	130699
38	TILX	316452	WFIX	130660					
39	TILX	316453	WFIX	130661					