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SURFACE TRANSPORTATION BOARD  
VIA UPS 2<sup>ND</sup> DAY AIR

## FIRST UNION RAIL

One O'hare Centre  
6250 River Rd, Suite 5000  
Rosemont, IL 60018Tel 847.318.7575  
Fax 847.318.7588  
www.firstunionrail.com

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 secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Memorandum of Lease which was duly filed with the Surface Transportation Board on this date as Recordation Number \_\_\_\_\_.

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 60018Lessee: Western Petroleum Company  
9531 W. 78<sup>th</sup> Street  
Eden Prairie, MN 55440

A description of the railroad equipment covered by the enclosed document is for eighty-five (85) 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 Agreement

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 or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne  
Senior Rail Documentation Specialist

Enclosures

(WFPC003)

JUN 22 '12 -3 4 9 PM

**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 1 attached hereto, under Rider Nine (9) 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.

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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

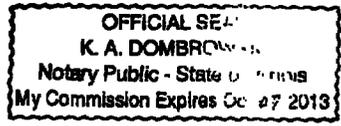
STATE OF ILLINOIS  
COUNTY OF COOK ) ss:

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.

[Signature]  
Notary Public

My commission expires: 10/7/2013

[Notarial Seal]



SCHEDULE 1

EQUIPMENT

| <u>Current</u><br><u>Mark</u> | <u>Current</u><br><u>Car No.</u> | <u>New</u><br><u>Mark</u> | <u>New</u><br><u>Car No.</u> | <u>Current</u><br><u>Mark</u> | <u>Current</u><br><u>Car No.</u> | <u>New</u><br><u>Mark</u> | <u>New</u><br><u>Car No.</u> |      |        |
|-------------------------------|----------------------------------|---------------------------|------------------------------|-------------------------------|----------------------------------|---------------------------|------------------------------|------|--------|
| 1                             | TILX                             | 316296                    | WFIX                         | 130539                        | 44                               | TILX                      | 316373                       | WFIX | 130582 |
| 2                             | TILX                             | 316298                    | WFIX                         | 130540                        | 45                               | TILX                      | 316374                       | WFIX | 130583 |
| 3                             | TILX                             | 316304                    | WFIX                         | 130541                        | 46                               | TILX                      | 316375                       | WFIX | 130584 |
| 4                             | TILX                             | 316305                    | WFIX                         | 130542                        | 47                               | TILX                      | 316376                       | WFIX | 130585 |
| 5                             | TILX                             | 316306                    | WFIX                         | 130543                        | 48                               | TILX                      | 316377                       | WFIX | 130586 |
| 6                             | TILX                             | 316308                    | WFIX                         | 130544                        | 49                               | TILX                      | 316378                       | WFIX | 130587 |
| 7                             | TILX                             | 316310                    | WFIX                         | 130545                        | 50                               | TILX                      | 316380                       | WFIX | 130588 |
| 8                             | TILX                             | 316315                    | WFIX                         | 130546                        | 51                               | TILX                      | 316381                       | WFIX | 130589 |
| 9                             | TILX                             | 316334                    | WFIX                         | 130547                        | 52                               | TILX                      | 316382                       | WFIX | 130590 |
| 10                            | TILX                             | 316336                    | WFIX                         | 130548                        | 53                               | TILX                      | 316383                       | WFIX | 130591 |
| 11                            | TILX                             | 316337                    | WFIX                         | 130549                        | 54                               | TILX                      | 316384                       | WFIX | 130592 |
| 12                            | TILX                             | 316339                    | WFIX                         | 130550                        | 55                               | TILX                      | 316385                       | WFIX | 130593 |
| 13                            | TILX                             | 316340                    | WFIX                         | 130551                        | 56                               | TILX                      | 316386                       | WFIX | 130594 |
| 14                            | TILX                             | 316341                    | WFIX                         | 130552                        | 57                               | TILX                      | 316387                       | WFIX | 130595 |
| 15                            | TILX                             | 316344                    | WFIX                         | 130553                        | 58                               | TILX                      | 316388                       | WFIX | 130596 |
| 16                            | TILX                             | 316345                    | WFIX                         | 130554                        | 59                               | TILX                      | 316389                       | WFIX | 130597 |
| 17                            | TILX                             | 316346                    | WFIX                         | 130555                        | 60                               | TILX                      | 316390                       | WFIX | 130598 |
| 18                            | TILX                             | 316347                    | WFIX                         | 130556                        | 61                               | TILX                      | 316391                       | WFIX | 130599 |
| 19                            | TILX                             | 316348                    | WFIX                         | 130557                        | 62                               | TILX                      | 316392                       | WFIX | 130600 |
| 20                            | TILX                             | 316349                    | WFIX                         | 130558                        | 63                               | TILX                      | 316393                       | WFIX | 130601 |
| 21                            | TILX                             | 316350                    | WFIX                         | 130559                        | 64                               | TILX                      | 316394                       | WFIX | 130602 |
| 22                            | TILX                             | 316351                    | WFIX                         | 130560                        | 65                               | TILX                      | 316395                       | WFIX | 130603 |
| 23                            | TILX                             | 316352                    | WFIX                         | 130561                        | 66                               | TILX                      | 316396                       | WFIX | 130604 |
| 24                            | TILX                             | 316353                    | WFIX                         | 130562                        | 67                               | TILX                      | 316397                       | WFIX | 130605 |
| 25                            | TILX                             | 316354                    | WFIX                         | 130563                        | 68                               | TILX                      | 316398                       | WFIX | 130606 |
| 26                            | TILX                             | 316355                    | WFIX                         | 130564                        | 69                               | TILX                      | 316399                       | WFIX | 130607 |
| 27                            | TILX                             | 316356                    | WFIX                         | 130565                        | 70                               | TILX                      | 316400                       | WFIX | 130608 |
| 28                            | TILX                             | 316357                    | WFIX                         | 130566                        | 71                               | TILX                      | 316401                       | WFIX | 130609 |
| 29                            | TILX                             | 316358                    | WFIX                         | 130567                        | 72                               | TILX                      | 316402                       | WFIX | 130610 |
| 30                            | TILX                             | 316359                    | WFIX                         | 130568                        | 73                               | TILX                      | 316403                       | WFIX | 130611 |
| 31                            | TILX                             | 316360                    | WFIX                         | 130569                        | 74                               | TILX                      | 316404                       | WFIX | 130612 |
| 32                            | TILX                             | 316361                    | WFIX                         | 130570                        | 75                               | TILX                      | 316405                       | WFIX | 130613 |
| 33                            | TILX                             | 316362                    | WFIX                         | 130571                        | 76                               | TILX                      | 316406                       | WFIX | 130614 |
| 34                            | TILX                             | 316363                    | WFIX                         | 130572                        | 77                               | TILX                      | 316407                       | WFIX | 130615 |
| 35                            | TILX                             | 316364                    | WFIX                         | 130573                        | 78                               | TILX                      | 316408                       | WFIX | 130616 |
| 36                            | TILX                             | 316365                    | WFIX                         | 130574                        | 79                               | TILX                      | 316409                       | WFIX | 130617 |
| 37                            | TILX                             | 316366                    | WFIX                         | 130575                        | 80                               | TILX                      | 316410                       | WFIX | 130618 |
| 38                            | TILX                             | 316367                    | WFIX                         | 130576                        | 81                               | TILX                      | 316411                       | WFIX | 130619 |
| 39                            | TILX                             | 316368                    | WFIX                         | 130577                        | 82                               | TILX                      | 316414                       | WFIX | 130622 |
| 40                            | TILX                             | 316369                    | WFIX                         | 130578                        | 83                               | TILX                      | 316419                       | WFIX | 130627 |
| 41                            | TILX                             | 316370                    | WFIX                         | 130579                        | 84                               | TILX                      | 316420                       | WFIX | 130628 |
| 42                            | TILX                             | 316371                    | WFIX                         | 130580                        | 85                               | TILX                      | 316459                       | WFIX | 130667 |
| 43                            | TILX                             | 316372                    | WFIX                         | 130581                        |                                  |                           |                              |      |        |