

RECORDATION NO 29737-B
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SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

November 27, 2012

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

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 Amendment to Lease, effective as of November 22, 2012, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 29737-A.

The names and addresses of the parties to the enclosed document are:

Lessor: Canadian Pacific Railway Company
401 9th Avenue, S.W., Suite 500
Calgary, Alberta T2P 4Z4
Canada

Lessee: Irving Oil West Limited
4500, 855 – 2nd Street S.W.
Calgary, Alberta T2P 4K7
Canada

Section Chief
November 27, 2012
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A description of the railroad equipment covered by the enclosed document is:

10 railcars within the series CP 415607 - CP 415780 as more particularly set forth in the attachment to the document.

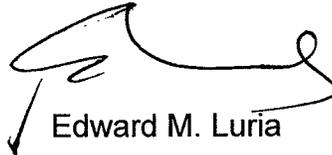
A short summary of the document to appear in the index is:

Memorandum of Amendment to Lease.

Also enclosed is a check in the amount of \$42.00 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,



Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF AMENDMENT TO LEASE

Memorandum of Amendment to Lease, effective as of November 22, 2012, by and between Canadian Pacific Railway Company, as Lessor ("Lessor"), and Irving Oil MCC Limited (formerly known as Irving Oil West Limited), as Lessee ("Lessee").

WITNESSETH:

1. The undersigned entered into that certain Railcar Lease Agreement dated as of July 18, 2012 (as amended, supplemented or modified, collectively, the "Lease Agreement"), which was filed and recorded with the Surface Transportation Board on July 23, 2012 and assigned recordation number 29737-A.
2. The Lease Agreement was amended pursuant to that certain Lease Amending Agreement dated as of November 22, 2012, whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain additional railroad equipment bearing reporting marks as listed on Exhibit A attached hereto, effective as of the date first set forth hereinabove and subject to the term defined in said Agreement.
3. This Memorandum of Amendment to Lease is being recorded both with the Registrar General of Canada pursuant to Sections 104 and 105 of the Canada Transportation Act and with the Surface Transportation Board.
4. The parties hereto are the same parties to said agreements and such parties do hereby acknowledge and confirm the rights and obligations made therein and the interests of the Lessor therein.
5. The parties hereto acknowledge that said agreements shall be available for inspection by contacting the following party:

Canadian Pacific Railway
Suite 920, 401- 9th Avenue S.W.
Calgary, Alberta T2P 4Z4

IN WITNESS WHEREOF this Memorandum of Amendment to Lease has been executed and delivered by the undersigned under the hand of its duly authorized officers as of November 22, 2012.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Irving Oil West Limited by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Irving Oil West Limited. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

IRVING OIL WEST LIMITED

By:

Name: [Signature]
Title: Treasurer

By:

Name: [Signature]
Title: Secretary

I certify that I hold the title set forth below, that this instrument was signed on behalf of Canadian Pacific Railway Company by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Canadian Pacific Railway Company. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

CANADIAN PACIFIC RAILWAY COMPANY

By:

Name: [Signature]
Title: Don Browne
Director, Fuels

Exhibit A to Memorandum of Amendment to Lease

Tank Cars

Manufacturer	Identification
Trinity Industries	CP415607 CP415619 CP415624 CP415631 CP415653 CP415660 CP415715 CP415721 CP415753 CP415780

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 11/27/12

Edward M Luria
Edward M. Luria