

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](mailto:alvordlaw@aol.com)

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

OF COUNSEL  
URBAN A. LESTER

February 11, 2013

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 Second Amendment to Lease, effective as of February 5, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Numbers 29737-A and 29737-B.

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

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

Lessee: Irving Oil MCC Limited  
(f/k/a Irving Oil West Limited)  
4500, 855 – 2<sup>nd</sup> Street S.W.  
Calgary, Alberta T2P 4K7  
Canada

Section Chief  
February 11, 2013  
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A description of the railroad equipment covered by the enclosed document is:

15 railcars within the series CP 415617 - CP 415744 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 Second 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,

A handwritten signature in black ink, appearing to read 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem  
Enclosures

MEMORANDUM OF SECOND AMENDMENT TO LEASE

Memorandum of Second Amendment to Lease, effective as of February 5, 2013, 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 (the "Lease Agreement"), which was filed and recorded with the Surface Transportation Board on July 23, 2012 and assigned recordation number 29737-A and which was similarly filed with the Officer of the Registrar General of Canada on July 24, 2012.
2. The Lease Agreement was amended pursuant to that certain Lease Amending Agreement dated as of November 22, 2012, which was filed and recorded with the Surface Transportation Board on November 27, 2012 and assigned recordation number 29737-B and which was similarly filed with the Officer of the Registrar General of Canada on November 28, 2012.
3. The Lease Agreement was further amended as of February 5, 2013 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.
4. This Memorandum of Second 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.
5. 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.
6. The parties hereto acknowledge that said agreements shall be available for inspection by contacting the following party:

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

RA

IN WITNESS WHEREOF this Memorandum of Second Amendment to Lease has been executed and delivered by the undersigned under the hand of its duly authorized officers as of February 5, 2013.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Irving Oil MCC 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 MCC 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 MCC LIMITED**

By:

*Shawn O'Brien*

Name:  
Title:

By:

*BH Straarup*

Name: *BH Straarup*  
Title: *GM Irving Oil and Continent  
Credex*

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:

*Don Browne*

Name: *Don Browne*  
Title: *Director, Fuels*

RA

Exhibit A to Memorandum of Second Amendment to Lease

Tank Cars

Manufacturer	Identification
Trinity Industries	CP415617
	CP415640
	CP415641
	CP415665
	CP415668
	CP415680
	CP415684
	CP415688
	CP415692
	CP415713
	CP415716
	CP415729
	CP415734
	CP415739
CP415744	

RA

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: 2/11/13

Edward M Luria  
Edward M. Luria