

JAN 19 '10

9-00 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

January 18, 2010

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

Lease Dated 5/1/2003

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 (on behalf of
ACF Acceptance VIII LLC)
620 North Second Street
St. Charles, Missouri 63301

[Lessee: BP Amoco Chemical Company
150 West Warrenville Road
Naperville, IL 60563]

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

40 railcars: AMCX 5708 - AMCX 5747.

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

JAN 19 '10

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

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 BP Amoco Chemical Company, a Delaware corporation, ("Lessee").

ACF Acceptance VIII LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Lease Agreement 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 may lease other railcars bearing the reporting marks AMCX.

SCHEDULE A

EQUIPMENT

Lease dtd 5/1/03

| <u>Quantity</u> | <u>Description</u> | <u>Reporting Marks</u> | <u>Road Numbers</u> |
|-----------------|--|------------------------|----------------------------|
| 40 | 5,250cu.ft Covered Hopper Railcars, built March 2003 | AMCX | 5708 – 5747 (inclusive) |

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: 1/19/2010



Robert W. Alvord