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SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

January 20, 2010

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

Contract 4-8190 Rider 1

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 Industries LLC)
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Tesoro Refining and Marketing Company
300 Concord Plaza Drive
San Antonio, TX 78216-6999]

Section Chief
January 20, 2010
Page 2

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

50 railcars: ACFX 200415 and within the series ACFX 095111 - ACFX 095160 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 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 "Robert W. Alvord", with a horizontal line extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

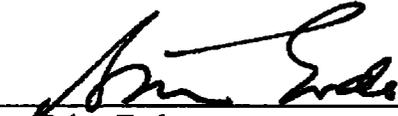
SURFACE TRANSPORTATION BOARD

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 Tesoro Refining and Marketing Company, a Delaware Corporation ("Lessee").

ACF Industries LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract 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 from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

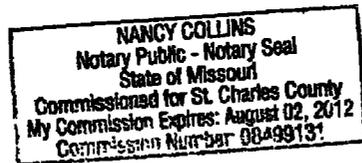
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

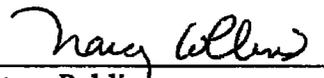
AMERICAN RAILCAR LEASING LLC

By: 
Name: Brian Evdo
Title: VP – Business Development

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 21st day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.




Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Tesoro Refining and Marketing Co.

Contract 4-8190 rider 1 Jtd 5/17/04

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	ACFX	095111
	Tank	ACFX	095112
	Tank	ACFX	095113
	Tank	ACFX	095114
	Tank	ACFX	095115
	Tank	ACFX	095116
	Tank	ACFX	095117
	Tank	ACFX	095118
	Tank	ACFX	095119
	Tank	ACFX	095120
	Tank	ACFX	095121
	Tank	ACFX	095122
	Tank	ACFX	095123
	Tank	ACFX	095124
	Tank	ACFX	095125
	Tank	ACFX	095126
	Tank	ACFX	095127
	Tank	ACFX	095128
	Tank	ACFX	095129
	Tank	ACFX	095130
	Tank	ACFX	095131
	Tank	ACFX	095132
	Tank	ACFX	095134
	Tank	ACFX	095135
	Tank	ACFX	095136
	Tank	ACFX	095137
	Tank	ACFX	095138
	Tank	ACFX	095139
	Tank	ACFX	095140
	Tank	ACFX	095141
	Tank	ACFX	095142
	Tank	ACFX	095143
	Tank	ACFX	095144
	Tank	ACFX	095145

Schedule A

Equipment

Tesoro Refining and Marketing Co.

Contract 4-8190 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	ACFX	095146
	Tank	ACFX	095147
	Tank	ACFX	095148
	Tank	ACFX	095149
	Tank	ACFX	095150
	Tank	ACFX	095151
	Tank	ACFX	095152
	Tank	ACFX	095153
	Tank	ACFX	095154
	Tank	ACFX	095155
	Tank	ACFX	095156
	Tank	ACFX	095157
	Tank	ACFX	095158
	Tank	ACFX	095159
	Tank	ACFX	095160
	Tank	ACFX	200415

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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: 1/20/2010



Robert W. Alvord