

RECORDATION NO. 26566-A FILED

SEP 25 '06

2-19 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

VIA UPS NEXT DAY AIR

September 21, 2006

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

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 August 16, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number _____.

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Georgia Pacific Corporation
55 Park Place, 12th Fl.
Atlanta, GA 30303

A description of the railroad equipment covered by the enclosed document is twenty (20) 50' 70-ton plate "C" cushioned boxcars, with NOKL marks (see Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$34.00 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 regarding the above-referenced matter, please contact me at (847) 384-5375. Thank you for your cooperation in this matter.

Sincerely,

Janice Enolva
Janice Enolva
Manager of Documentation

Enclosures
(GEPAA005)

ASSGN. NO.: GEPA005

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 16th day of August, 2006, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Georgia-Pacific Corporation ("Lessee"), a Georgia corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of June 14, 2005, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 1, 2006, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

By: Susan Grokulsky

Vice President Sales & Marketing

Name: SUSAN GROKULSKY

Title: _____

Title: MGR. OF DOCUMENTATION Executed on this 16th day of August, 2006

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 16th day of August, 2006.

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

GEORGIA PACIFIC CORPORATION

By: Robert T. Pugh

Name: Robert T. Pugh
Title: Vice President
Transportation & Logistics Division

ATTEST:

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Georgia

COUNTY OF Henry

I, Sherry Cosper, a Notary Public of the County and State aforesaid, certify that Robert Pugh personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 4th day of August, 2006.

Sherry L. Cosper
Notary Public

Commission Expires:

4-18-2009
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty (20)

DESCRIPTION OF CARS: 50' 70-ton plate "C" cushioned box cars with 10' sliding doors
(Car Type: A402).

CAR NUMBERS:

NOKL 088161
NOKL 088163
NOKL 088166
NOKL 088167
NOKL 088168
NOKL 088169
NOKL 088175
NOKL 088177
NOKL 088179
NOKL 088180
NOKL 088183
NOKL 088184
NOKL 088188
NOKL 088189
NOKL 088190
NOKL 088196
NOKL 088198
NOKL 088206
NOKL 088207
NOKL 088215