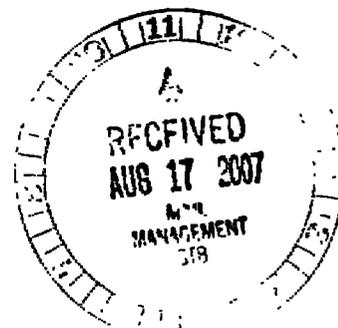


RECORDATION NO. 27120 FILED

AUG 17 '07

4:15 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 2nd DAY AIR

August 15, 2007

Mr. Vernon Williams
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
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 July 12, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

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

Lessee: Crystal Geyser Roxane Water Company
1630 Kellogg Drive
Weed, CA 96094

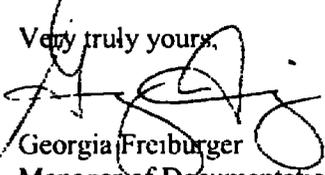
A description of the railroad equipment covered by the enclosed document is one (1) 2743 cu. ft. gondola car, with FURX marks (see Exhibit A for car numbers).

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

Also enclosed is a check in the amount of \$35.00 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) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosures
(CRGW001)

ASSGN. NO.: (CRGW001)

AUG 17 '07

4-15 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 12th day of July, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Crystal Geyser Roxane Water Company.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 13, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of February 1, 2007, 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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

Title: _____

ATTEST:

By: Susan Gokulsky

Name: SUSAN GOKULSKY

Title: ASST. DIRECTOR OF DOCUMENTATION

Executed on this 12th day of July, 2007.

[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/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 12th day of July, 2007.

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

CRYSTAL GEYSER ROXANE WATER COMPANY

ATTEST:

By: [Signature]

Name: Rick Moore

Title: Managing Partner

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF California

COUNTY OF Siskiyou

I, Deborah J Salvestrin, a Notary Public of the County and State aforesaid, certify that Rick Moore personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 29th day of June, 2007.

[Signature]
Notary Public

Commission Expires:

6-6-09
(Notary Public)

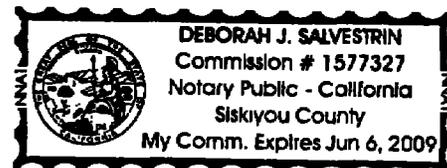


EXHIBIT A
to
MEMORANDUM OF LEASE

- I. NUMBER OF CARS: One (1)

- II. DESCRIPTION OF CARS: 5851 cu.ft. lined, plastic pellet covered hopper car with pneumatic gates, 286,000 lb. GWR, 1989 built, AAR Car Type Code C214

- III. CAR NUMBER: FURX 870358