CORPORATION SERVICE COMPANY

March 17, 2004

RECORDATION NO. 23373-C FILED

MAR 22 '04 9-30 AM

SURFACE TRANSPORTATION BOARD

MAR 18 2004 RECEIVED

Barbara Sadler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 2, 2004 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **GEORGIA PACIFIC CORPORATION**
BP Transportation & Logistics, 55 Park Place, Atlanta, GA 30303

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

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **GEORGIA PACIFIC CORPORATION,** covering 2 covered hoppers with reporting marks and numbers – CEFX 96226 – CEFX 96227, INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #23373 dated 02/05/01 and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars ($30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey

Sherry Lewey
Research/Development Coordinator

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 2 day of Feb, 2004, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and GEORGIA PACIFIC CORPORATION, a Georgia corporation, with an address at BP Transportation & Logistics, 55 Park Place, Atlanta, GA 30303 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of January 11, 2001 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on February 5, 2001 and given Recordation Number 23373.

WHEREAS, the Parties have entered in to an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set for the in Schedule A hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor 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 the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: _____
Name: Richard Latini
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee 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 the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

GEORGIA PACIFIC CORPORATION

By: _____
Name: William A. Dozier
Title: Group Manager Rail Logistics

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SURFACE TRANSPORTATION BOARD

Schedule A

Number of Cars	Equipment Description	
2	3,230 C.F., P.D. covered hopper car	
1	CEFX	96226
2	CEFX	96227