

RECORDATION NO. 26566 FILED

SEP 25 '06 2-14 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 (1) copy of a Memorandum of Lease Agreement, dated June 14, 2005, 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: Georgia Pacific Corporation
55 Park Place, 12th Fl.
Atlanta, GA 30303

A description of the railroad equipment covered by the enclosed document is sixty (60) 100 ton boxcars, with ADN and 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
(GEPA004)

ASSGN. NO.: GEPA 004

MEMORANDUM OF LEASE SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 14th day of June, 2005, 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.1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 14, 2005, 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 E. SEYMOUR
Vice President Sales & Marketing

Title: _____

ATTEST:

By: Theresa Catapano

Name: THERESA CATAPANO

Title: MGR. OF DOCUMENTATION Executed on this 14th day of June, 2005

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

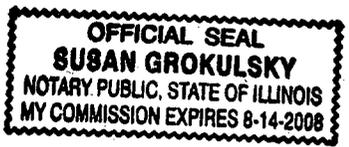
I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD E. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 14th day of June, 2005.

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2008
(Notary Public)



LESSEE:

GEORGIA-PACIFIC CORPORATION

ATTEST:

By: Robert T. Pugh

*MLW
Review only*

Name: Robert T. Pugh

Title: VP Transportation & Logistics

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Georgia

COUNTY OF Clayton

I, Jeri J. Naylor, a Notary Public of the County and State aforesaid, certify that Robert T. Pugh 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 9th day of June, 2005.

Jeri J. Naylor
Notary Public

Commission Expires:

July 22, 2008
(Notary Public)

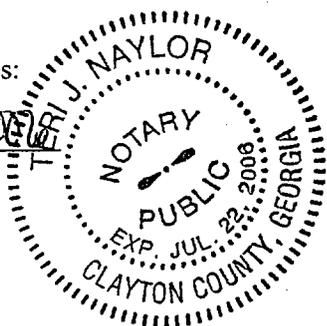


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Sixty (60)

DESCRIPTION OF CARS: 100-ton All Door Boxcars, all cars manufactured from 1968-1972

CAR NUMBERS:

NOKL 504701	NOKL 504745
NOKL 504705	NOKL 504747
NOKL 504706	NOKL 504748
NOKL 504707	NOKL 504750
NOKL 504708	NOKL 504751
NOKL 504709	NOKL 504753
NOKL 504711	NOKL 504754
NOKL 504712	NOKL 504756
NOKL 504713	NOKL 504757
NOKL 504714	NOKL 504760
NOKL 504715	NOKL 504763
NOKL 504716	NOKL 504766
NOKL 504717	NOKL 504767
NOKL 504719	NOKL 504769
NOKL 504720	NOKL 504770
NOKL 504721	NOKL 504804
NOKL 504722	NOKL 504809
NOKL 504723	NOKL 504815
NOKL 504726	NOKL 504817
NOKL 504727	NOKL 504819
NOKL 504729	NOKL 504822
NOKL 504730	NOKL 504824
NOKL 504732	NOKL 504904
NOKL 504733	NOKL 504905
NOKL 504735	NOKL 504907
NOKL 504737	NOKL 504908
NOKL 504740	NOKL 504909
NOKL 504742	NOKL 504910
NOKL 504743	NOKL 504912
NOKL 504744	

The following car to be remarked:

ADN 4741 to be remarked to NOKL 504741