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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
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February 9, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Schedule 2, dated as of February 9, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 26790.

The name and address of the party to the enclosed document are:

Lessor: NRG Energy Railcar Statutory Trust X,
acting through U.S. Bank Trust National
Association as Owner Trustee
225 Asylum Street, 23rd Floor
Hartford, CT 06103

Lessee: NRG Power Marketing, Inc.
211 Carnegie Center
Princeton, NJ 08540

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

135 railcars: TGNX 32498 – TGNX 32632.

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

Memorandum of Equipment Schedule 2.

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 stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

NRG ENERGY RAILCAR STATUTORY TRUST X

MEMORANDUM OF EQUIPMENT SCHEDULE 2

Memorandum of Equipment Schedule 2 made and entered into on February 9, 2007 by and between NRG Power Marketing Inc., a Delaware corporation ("*Lessee*") and NRG Energy Railcar Statutory Trust X, acting through U.S. Bank Trust National Association, not in its individual capacity but solely as Owner Trustee ("*Lessor*").

WITNESSETH

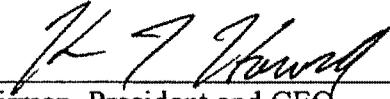
1. The undersigned have entered into that certain Equipment Lease (the "*Lease*"), dated as of February 2, 2007, subject to the term defined in said Lease.

2. A memorandum of said Lease was recorded with the Surface Transportation Board on February 2, 2007 pursuant to Section 11301 of Title 49 of the United States Code.

3. The undersigned have entered into that certain Equipment Schedule No. 2 dated as of February 9, 2007, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railcars bearing road numbers as listed on Exhibit A attached hereto, subject to the term defined in said Lease.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of Feb 9, 2007.

NRG Power Marketing Inc., as Lessee

By: 
Its: Chairman, President and CEO

Address: 211 Carnegie Center
Princeton, NJ 08540
Attention: Kevin T. Howell

NRG ENERGY RAILCAR STATUTORY
TRUST~~X~~, acting through U.S. Bank Trust
National Association, not in its individual
capacity but solely in its
capacity as Owner Trustee

By: _____
Its: _____

Address

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of Feb 9, 2007.

NRG Power Marketing Inc., as Lessee

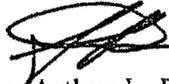
By: _____

Its: _____

Address

Attention:

NRG ENERGY RAILCAR STATUTORY
TRUST X, acting through U.S. Bank Trust
National Association, not in its individual
capacity but solely in its
capacity as Owner Trustee



By: Arthur L. Blakeslee

Its: Vice President

Address

225 Asylum Street, 23rd Floor
Hartford, CT 06103

STATE OF _____)
)
COUNTY OF _____) SS:

On this, the _____ day of _____ 200_, before, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of U.S. Bank Trust National Association, that said instrument was signed on _____, 200_ on behalf of said company by authority of its _____, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

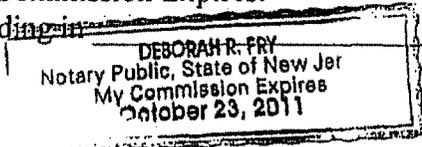
STATE OF New Jersey)
)
COUNTY OF Mercer) SS:

On this, the 8 day of Feb 2007, before me, a Notary Public in and for said County and State, personally appeared Kevin Howell, who being by me duly sworn, says that he is the President, Chairman & CEO of NRG Power Marketing Inc. that said instrument was signed on _____, 200_ on behalf of said company by authority of its President, Chairman & CEO, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Deborah R Fry

Name:
Notary Public
My Commission Expires:
Residing in _____



STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD)

SS:

On this, the 8 day of Feb 2007, before, a Notary Public in and for said County and State, personally appeared Arthur L. Blakeslee, who being by me duly sworn, says that (s)he is the Vice President of U.S. Bank Trust National Association, that said instrument was signed on Feb 8, 2007 on behalf of said company by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Susan P. McNally
Name:
Notary Public
My Commission Expires:
Residing in Vernon, Connecticut

SUSAN P. McNALLY
NOTARY PUBLIC
MY COMMISSION EXPIRES MARCH 31, 2010

STATE OF)
)
COUNTY OF)

SS:

On this, the ____ day of ____ 200_, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that he is the _____ of NRG Power Marketing Inc. that said instrument was signed on _____, 200_ on behalf of said company by authority of its _____, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

Exhibit A

Equipment: FreightCar America, Inc. 120-ton aluminum BethGon® II Railcars

Quantity: 135

Road Numbers: TGNX 32498-32632 (inclusive)

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:

2/9/07



Robert W. Alvord