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VIA UPS 2nd DAY AIR

FIRST UNION RAIL

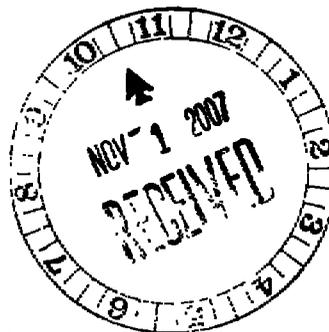
SURFACE TRANSPORTATION BOARD

October 31, 2007

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

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

Mr. Vernon Williams
Office of Recordation
Surface Transportation Board
395 E Street, Suite 100
Washington, DC 20024



Re: Amendment to Memorandum of Railcar Lease and
Amendment of Assignment/Assumption Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of an Amendment to Memorandum/Assignment and Assumption Agreement dated October 10, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Assignment/Assumption Agreement which was duly filed with the Surface Transportation Board under Recordation Number 24356. The names and addresses of the parties to the enclosed document are:

Lessee: Georgia Power Company
600 North 18th Street
Birmingham, AL 35291

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

A description of the railroad equipment covered by the enclosed document is one hundred eighteen (118) 4,180 cu. ft. coal hopper cars with CEFX and RWSX marks (see Exhibit A for car numbers).

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

Amendment to Memorandum/Amendment of
Assignment and Assumption Agreement

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) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dumme
Rail Documentation Specialist

Enclosures

(G1-PC0009)

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SURFACE TRANSPORTATION BOARD

AMENDMENT TO MEMORANDUM OF RAILCAR LEASE AND
AMENDMENT TO ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS AMENDMENT TO MEMORANDUM OF RAILCAR LEASE AND AMENDMENT TO ASSIGNMENT AND ASSUMPTION AGREEMENT (the "Memorandum") is made and entered into as of this the 10th day of October, 2007, by FIRST UNION RAIL CORPORATION, a North Carolina corporation, (the "Lessor"), as successor in interest to The CIT Group/Equipment Financing, Inc., and Georgia Power Company (the "Lessee").

WITNESSETH:

WHEREAS, the Lessor and the Lessee entered into that certain Master Net Railcar Lease dated as of January 28, 2003 (the "Lease"), as assigned, amended, modified, supplemented and/or replaced from time to time, covering the railcars listed on Schedule A attached hereto (the "Cars") pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on March 12, 2003 at 12:17 p.m. under Recordation Number 24356; and

WHEREAS, an Assignment and Assumption Agreement (the "Agreement") evidencing such sale and assignment of such Cars (and such Lease) was filed at the Surface Transportation Board pursuant to Section 11301 (a) of Title 49 of the *United States Code* on January 26, 2007 under Recordation Number 24356-B; and also filed with the Registrar General of Canada on January 30, 2007 at 11:18 a.m.;

WHEREAS, the Cars subject to the Lease have been remarked and renumbered:

NOW THEREFORE, the Lessor and Lessee, for good and valuable consideration, agree that:

SCHEDULE A to the Lease and Agreement is hereby deleted in its entirety and replaced with the attached revised SCHEDULE A; and

Except as amended hereby, the terms and conditions of such Lease and Agreement remain in full force and effect; and

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.

[The remainder of this page has been intentionally left blank.]

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: VICE PRESIDENT, SALES & MARKETING

By: Susan Gorkulsky
Name: SUSAN GORKULSKY

Title: ASST. DIRECTOR OF DOCUMENTATION Executed on this 10th day of October, 2007.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

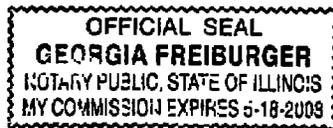
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Assignment of Lease.

WITNESS my hand and official stamp or seal, this 10th day of October, 2007.

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

GEORGIA POWER COMPANY

ATTEST:

By: Robert B. Morris
Name: Robert B. Morris
Title: Assistant Secretary

By: [Signature]
Name: Douglas E. Jones
Title: Sr. VP Construction

Executed on this 20 day of Sept, 2007.

[CORPORATE SEAL]

STATE OF Georgia

COUNTY OF Fulton

I, Charlotte P. White, a Notary Public of the County and State aforesaid, certify that Douglas E. Jones personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Assignment of Lease.

WITNESS my hand and official stamp or seal, this 20th day of September, 2007.

Charlotte P. White
Notary Public

My Commission Expires:

~~CHARLOTTE P. WHITE
Notary Public, Fulton County, Georgia
My Commission Expires Feb. 13, 2009~~

SCHEDULE A TO MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred eighteen (118)

DESCRIPTION OF CARS: 4,180 c.f. aluminum bottom-discharge coal hoppers

**CONVERSION
LIST**

CAR COUNT	CURRENT CAR MARK	CURRENT CAR NO.	NEW CAR MARK	NEW CAR NO.
1	CEFX	064685	RWSX	7201
2	CEFX	064686	RWSX	7202
3	CEFX	064687	RWSX	7203
4	CEFX	064688	RWSX	7204
5	CEFX	064689	RWSX	7205
6	CEFX	064690	RWSX	7206
7	CEFX	064691	RWSX	7207
8	CEFX	064693	RWSX	7209
9	CEFX	064694	RWSX	7210
10	CEFX	064695	RWSX	7211
11	CEFX	064696	RWSX	7212
12	CEFX	064697	RWSX	7213
13	CEFX	064698	RWSX	7214
14	CEFX	064699	RWSX	7215
15	CEFX	064700	RWSX	7216
16	CEFX	064701	RWSX	7217
17	CEFX	064702	RWSX	7218
18	CEFX	064703	RWSX	7219
19	CEFX	064704	RWSX	7220
20	CEFX	064705	RWSX	7221
21	CEFX	064706	RWSX	7222
22	CEFX	064707	RWSX	7223
23	CEFX	064708	RWSX	7224
24	CEFX	064709	RWSX	7225
25	CEFX	064710	RWSX	7226
26	CEFX	064711	RWSX	7227
27	CEFX	064712	RWSX	7228
28	CEFX	064713	RWSX	7229
29	CEFX	064714	RWSX	7230
30	CEFX	064715	RWSX	7231
31	CEFX	064716	RWSX	7232
32	CEFX	064717	RWSX	7233
33	CEFX	064718	RWSX	7234

SCHEDULE A TO MEMORANDUM OF LEASE

34	CEFX	064719	RWSX	7235
35	CEFX	064720	RWSX	7236
36	CEFX	064722	RWSX	7238
37	CEFX	064723	RWSX	7239
38	CEFX	064724	RWSX	7240
39	CEFX	064725	RWSX	7241
40	CEFX	064726	RWSX	7242
41	CEFX	064727	RWSX	7243
42	CEFX	064728	RWSX	7244
43	CEFX	064729	RWSX	7245
44	CEFX	064730	RWSX	7246
45	CEFX	064731	RWSX	7247
46	CEFX	064732	RWSX	7248
47	CEFX	064733	RWSX	7249
48	CEFX	064734	RWSX	7250
49	CEFX	064735	RWSX	7251
50	CEFX	064736	RWSX	7252
51	CEFX	064737	RWSX	7253
52	CEFX	064738	RWSX	7254
53	CEFX	064739	RWSX	7255
54	CEFX	064740	RWSX	7256
55	CEFX	064741	RWSX	7257
56	CEFX	064742	RWSX	7258
57	CEFX	064743	RWSX	7259
58	CEFX	064744	RWSX	7260
59	CEFX	064745	RWSX	7261
60	CEFX	064746	RWSX	7262
61	CEFX	064747	RWSX	7263
62	CEFX	064748	RWSX	7264
63	CEFX	064749	RWSX	7265
64	CEFX	064750	RWSX	7266
65	CEFX	064751	RWSX	7267
66	CEFX	064752	RWSX	7268
67	CEFX	064753	RWSX	7269
68	CEFX	064754	RWSX	7270
69	CEFX	064755	RWSX	7271
70	CEFX	064756	RWSX	7272
71	CEFX	064757	RWSX	7273
72	CEFX	064758	RWSX	7274
73	CEFX	064759	RWSX	7275
74	CEFX	064760	RWSX	7276
75	CEFX	064761	RWSX	7277
76	CEFX	064762	RWSX	7278
77	CEFX	064763	RWSX	7279
78	CEFX	064764	RWSX	7280

SCHEDULE A TO MEMORANDUM OF LEASE

79	CEFX	064765	RWSX	7281
80	CEFX	064766	RWSX	7282
81	CEFX	064767	RWSX	7283
82	CEFX	064768	RWSX	7284
83	CEFX	064769	RWSX	7285
84	CEFX	064770	RWSX	7286
85	CEFX	064771	RWSX	7287
86	CEFX	064772	RWSX	7288
87	CEFX	064773	RWSX	7289
88	CEFX	064774	RWSX	7290
89	CEFX	064775	RWSX	7291
90	CEFX	064776	RWSX	7292
91	CEFX	064777	RWSX	7293
92	CEFX	064778	RWSX	7294
93	CEFX	064779	RWSX	7295
94	CEFX	064780	RWSX	7296
95	CEFX	064781	RWSX	7297
96	CEFX	064782	RWSX	7298
97	CEFX	064783	RWSX	7299
98	CEFX	064784	RWSX	7300
99	CEFX	064785	RWSX	7301
100	CEFX	064786	RWSX	7302
101	CEFX	064787	RWSX	7303
102	CEFX	064788	RWSX	7304
103	CEFX	064789	RWSX	7305
104	CEFX	064790	RWSX	7306
105	CEFX	064791	RWSX	7307
106	CEFX	064792	RWSX	7308
107	CEFX	064793	RWSX	7309
108	CEFX	064794	RWSX	7310
109	CEFX	064795	RWSX	7311
110	CEFX	064796	RWSX	7312
111	CEFX	064797	RWSX	7313
112	CEFX	064798	RWSX	7314
113	CEFX	064799	RWSX	7315
114	CEFX	064800	RWSX	7316
115	CEFX	064801	RWSX	7317
116	CEFX	064802	RWSX	7318
117	CEFX	064803	RWSX	7319
118	CEFX	064804	RWSX	7320