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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

January 2, 2009

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment, Assumption and Amendment to Railroad Equipment Lease, dated as of January 2, 2009, 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 25133.

The names and addresses of the parties to the enclosed document are:

Original Lessee:	Meadwestvaco Corporation 5 High Ridge Park Stamford, Connecticut 06905
Lessee:	Kapstone Charleston Kraft LLC 1101 Skokie Blvd, Suite 300 Northbrook, Illinois 60062
Guarantor:	Kapstone Paper and Packaging Corporation 1101 Skokie Blvd, Suite 300 Northbrook, Illinois 60062
[Lessor:	RBS Asset Finance, Inc 71 South Wacker Drive, 28th Floor Chicago, Illinois 60606]

Anne K. Quinlan, Esq
January 2, 2009
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A description of the railroad equipment covered by the enclosed document
is

176 hopper railcars WVCX 3000 - WVCX 3179 (excluding WVCX 3052,
3068, 3084 and 3146).

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

Memorandum of Assignment, Assumption and Amendment to Railroad
Equipment Lease.

Also enclosed is a check in the amount of \$41.00 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

Edward M. Luria

EML/bhs
Enclosures

JAN 02 '09

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT, ASSUMPTION AND
AMENDMENT TO RAILROAD EQUIPMENT LEASE**

This MEMORANDUM OF ASSIGNMENT, ASSUMPTION AND AMENDMENT TO RAILROAD EQUIPMENT LEASE, dated as of January 2, 2009, is made by MEADWESTVACO CORPORATION, a corporation organized under the laws of the State of Delaware ("Original Lessee"), RBS ASSET FINANCE, INC., a corporation organized under the laws of the State of New York ("Lessor"), KAPSTONE CHARLESTON KRAFT LLC, a limited liability company organized under the laws of the State of Delaware ("Lessee"), and KAPSTONE PAPER AND PACKAGING CORPORATION, a corporation organized under the laws of the State of Delaware ("Guarantor").

WHEREAS, Lessor (as successor-in-interest) and Original Lessee are parties to that certain Railroad Equipment Lease dated as of July 27, 2004 (the "Lease") (including all exhibits and other attachments thereto, the "Lease", together with any other documents, instruments or agreements entered into in connection therewith, all as amended and supplemented, collectively, the "Lease Documents"), under which Lessor has leased to Original Lessee certain railroad cars (the "Units") bearing reporting marks and road numbers as listed on Exhibit A hereto; and

WHEREAS, pursuant to that certain Assignment, Assumption and Amendment to Railroad Equipment Lease (the "Assignment") dated as of December 23, 2008, and having effect as of January 2, 2009, between Original Lessee, Lessor and Lessee, and Guarantor, Original Lessee is assigning, delegating and otherwise transferring all of its rights, titles, interests, obligations and liabilities under the Lease and the other Lease Documents, including its related leasehold interest in the Units, to Lessee; and

WHEREAS, the parties desire to provide notice of the assignment, assumption, and amendment of the Lease, in accordance with the terms and conditions of the Assignment; and

WHEREAS, this Memorandum may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one such Memorandum.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the parties hereto, by this instrument, Original Lessee hereby conveys, assigns, transfers, delegates and sets over to Lessee all of the rights, interests, liabilities, duties and obligations of Original Lessee in, to and under the Lease Documents, to Lessee in accordance with the terms and conditions of the Assignment and Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, each of the undersigned pursuant to due corporate authority has caused this Memorandum of Assignment, Assumption and Amendment of Railroad Equipment Lease to be executed in its respective corporate name by an officer duly authorized, and hereby declares pursuant to 28 U.S.C. § 1746 under penalty of perjury that this Memorandum is a true and correct and was executed as of the date herein first set forth above.

MEADWESTVACO CORPORATION, Original Lessee

By: Robert E. Birkholz
Name: ROBERT E. BIRKENHOLZ
Title: TREASURER

RBS ASSET FINANCE, INC., as Lessor

By: _____
Name:
Title:

KAPSTONE CHARLESTON KRAFT LLC, as Lessee

By: _____
Name:
Title:

KAPSTONE PAPER AND PACKAGING CORPORATION, as Guarantor

By: _____
Name:
Title:

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

On this, the 23rd day of December, 2008, before me, a Notary Public in and for said County and State, personally appeared Robert E. Birkenholz the Treasurer of MEADWESTVACO CORPORATION, who acknowledged himself/herself to be a duly authorized officer of MEADWESTVACO CORPORATION, and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: 
Notary Public

My Commission Expires:

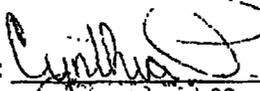
JOHN J. CARRARA
Notary Public, State of New York
No. 31-4807200
Qualified in New York County,
Commission Expires Dec. 31, 2010

IN WITNESS WHEREOF, each of the undersigned pursuant to due corporate authority has caused this Memorandum of Assignment, Assumption and Amendment of Railroad Equipment Lease to be executed in its respective corporate name by an officer duly authorized, and hereby declares pursuant to 28 U.S.C. § 1746 under penalty of perjury that this Memorandum is a true and correct and was executed as of the date herein first set forth above.

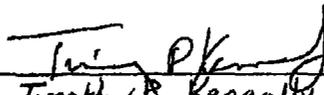
MEADWESTVACO CORPORATION, Assignor

By: _____
Name:
Title:

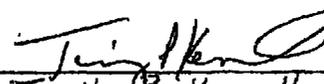
RBS ASSET FINANCE, INC., as Lessor

By: 
Name: _____
Title: _____

KAPSTONE CHARLESTON KRAFT LLC, as Assignee

By: 
Name: Timothy B. Keneally
Title: President

KAPSTONE PAPER AND PACKAGING CORPORATION, as Assignee Guarantor

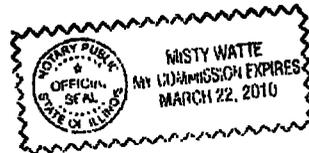
By: 
Name: Timothy B. Keneally
Title: VP + General Manager

STATE OF IL)
) ss:
COUNTY OF COOK)

On this, the 23rd day of December, 2008, before me, a Notary Public in and for said County and State, personally appeared Cynthia Pruce, the VP of RBS ASSET FINANCE, INC., who acknowledged himself/herself to be a duly authorized officer of RBS ASSET FINANCE, INC., and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: Misty Watte
Notary Public



My Commission Expires: 3/22/2010

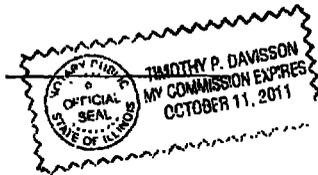
STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

On this, the 22nd day of December, 2008, before me, a Notary Public in and for said County and State, personally appeared Timothy P. Keneally, the President of KAPSTONE CHARLESTON KRAFT LLC, who acknowledged himself/herself to be a duly authorized officer of KAPSTONE CHARLESTON KRAFT LLC, and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: *T. P. Davisson*
Notary Public

My Commission Expires:



STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

On this, the 22nd day of December, 2008, before me, a Notary Public in and for said County and State, personally appeared Timothy P. Keneally, the Vice President and General Manager of KAPSTONE PAPER AND PACKAGING CORPORATION, who acknowledged himself/herself to be a duly authorized officer of KAPSTONE PAPER AND PACKAGING CORPORATION, and that, as such officer, being authorized to do so, he/she executed the foregoing instrument for the purposes therein contained.

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

Name: 
Notary Public

My Commission Expires:

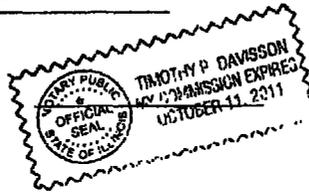


EXHIBIT A

DESCRIPTION OF UNITS

One hundred seventy-six (176), 1971 & 1980 built woodchip hopper railcars bearing reporting marks:

- WVCX 3000 – WVCX 3051, inclusive
- WVCX 3053 – WVCX 3067, inclusive
- WVCX 3069 – WVCX 3083, inclusive
- WVCX 3085 – WVCX 3145, inclusive
- WVCX 3147 – WVCX 3179, inclusive