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SURFACE TRANSPORTATION BOARD

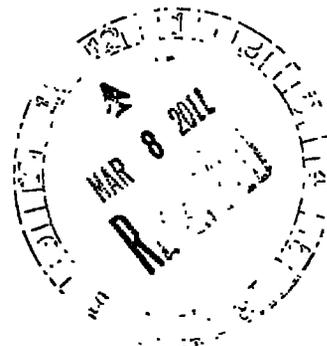
FIRST UNION RAIL

One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018-4214

VIA UPS 2<sup>nd</sup> DAY AIR

March 3, 2011

Chief, Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W., Suite 100  
Washington, DC 20423-0001  
Re: Documents for Rail Recordation



**Re: Memorandum of Lease Agreement**

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated February 15, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under primary Recordation Number 29424.

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

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

**Lessee:** Meadwestvaco Corporation  
5255 Virginia Ave., N.  
Charleston, SC 29406-3615

A description of the railroad equipment covered by the enclosed document is for fifteen (15) tank cars having FURX marks (see Exhibit A for car 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 \$41.00 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Marcia Dunne", with a long horizontal flourish extending to the right.

Marcia Dunne  
Senior Documentation Specialist

Enclosures

(MWVC009)

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ASSGN. NO.: MWVC009

MEMORANDUM OF LEASE

SUN/ASE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 15<sup>th</sup> day of February, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and MeadWestvaco Corporation, a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 26, 2010, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of January 22, 2011, 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 F. Seymour  
VICE PRESIDENT OF FIRST UNION RAIL CORPORATION

Title: \_\_\_\_\_

ATTEST:

By: Susan Grakulsky

Name: SUSAN GRAKULSKY  
ASSISTANT DIRECTOR

Title: OF DOCUMENTATION

Executed on this 15<sup>th</sup> day of February, 2011

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

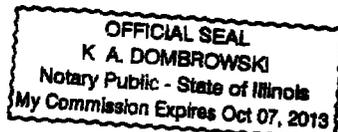
I, K. A. Dombrowski, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15<sup>th</sup> day of February, 2011.

K. A. Dombrowski  
Notary Public

My Commission Expires:

10-7-2013  
(Notary Public)



**LESSEE:**

MEADWESTVACO CORPORATION

ATTEST:

By: W. M. Heyne

Name: W. M. Heyne

Title: VP Operations

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

[CORPORATE SEAL]

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, a Notary Public of the County and State aforesaid, certify that \_\_\_\_\_ 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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

Commission Expires:

\_\_\_\_\_  
(Notary Public)

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS:           Fifteen (15)

DESCRIPTION OF CARS:    23,500 gallon insulated and coiled Tank Cars.

CAR NUMBERS:

FURX	123851
FURX	123852
FURX	123858
FURX	123865
FURX	123869
FURX	123870
FURX	123872
FURX	123873
FURX	123880
FURX	123884
FURX	123885
FURX	123886
FURX	123894
FURX	123898
FURX	123899