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October 19, 1999

RECORDATION NO. **22487** FILED

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

OCT 20 '99

10-00AM

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 Railroad Equipment Lease Agreement, dated August 26, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: DJJ Leasing Ltd.
300 Pike Street
Cincinnati, Ohio 45202-4214

Lessee: Temple Inland, Forest Products Corporation
201 North First
Dieboll, Texas 75959

A description of the railroad equipment covered by the enclosed document is:

twelve (12) railcars bearing reporting marks and road numbers
TNMR 11000 through TNMR 11011, inclusive

Mr. Vernon A. Williams

October 19, 1999

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Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copy of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg
Enclosures

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT

OCT 20 '99

10-00AM

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 26th day of August, 1999, is intended to evidence the lease dated as of August 26, 1999 (the "Lease"), between **DJJ LEASING, LTD.**, an Ohio limited liability company ("Lessor"), and **TEMPLE INLAND, FOREST PRODUCTS CORPORATION**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the twelve (12) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

DJJ TRANSPORTATION SERVICES, INC.

TEMPLE INLAND, FOREST PRODUCTS CORPORATION

By: Paul E. Loebig

By: Joe K. Sample

Name: Paul E. Loebig

Name: Joe K. Sample

Title: Vice President

Title: Vice President-Marketing

Date: August 26, 1999

Date: SEPTEMBER 7, 1999

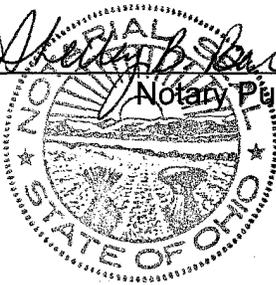
STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 26th day of August, 1999, by Paul E. Loebig, the Vice President of DJJ Leasing, Ltd., an Ohio limited liability company, on behalf of the company.

My Commission expires:

July 22, 2002

Shelley B. Bacon
Notary Public
SHELLEY B. BACON
Notary Public, State of Ohio
My Commission Expires July 22, 2002



STATE OF Texas)
)
COUNTY OF Angelina) SS:

The foregoing instrument was acknowledged before me this 7th day of September, 1999, by Joe K. Sample, the Vice President-Marketing of Temple Inland, Forest Products Corporation, a Delaware corporation, on behalf of the corporation.

Christy Roach
Notary Public

My Commission expires:

3/10/2003

CHRISTY ROACH
Notary Public
State of Texas
My Commission Expires
03-10-2003

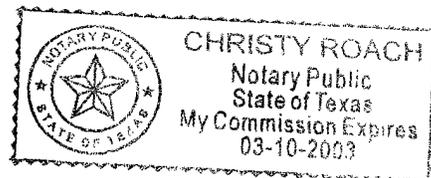


EXHIBIT A

To the Memorandum of Lease dated August 26, 1999 between DJJ Leasing, Ltd. and Temple Inland, Forest Products Corporation.

DESCRIPTION OF UNITS

Twelve (12) railcars bearing reporting marks as follows:

TNMR 11000 - 11011, inclusive