

SEP 14 '10 - 10 18 AM

SURFACE TRANSPORTATION BOARD



September 14, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Chief:

Please find attached, one (1) copy of the Memorandum of Assignment and Assumption Agreement dated August 30, 2010 between the following parties:

Assignor: Fifth Third Leasing Company
38 Fountain Square Plaza
Cincinnati, OH 45263

Assignee: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1, attached hereto, for the equipment, (78) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated August 30, 2010 related to seventy-eight (78) railcars bearing reporting marks: CNW 370135 - 375073, sporadic.

Please file this as a secondary document under Recordation Number 19449-F as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 19449 through 19449-E. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard
Documentation Coordinator

Enclosures

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of August 30, 2010, by and between FIFTH THIRD LEASING COMPANY, a corporation ("Assignor") and THE DAVID J. JOSEPH COMPANY, a Delaware Corporation ("Assignee").

WITNESSETH:

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain lease agreement dated March 22, 1995, as subsequently amended by agreements dated April 11, 1995 and October 26, 2005 between The David J. Joseph Company, as Lessor, and Union Pacific Railroad Company (f/k/a Chicago and North Western Railway Company), as Lessee (the "Lease"), for seventy-eight (78) railcars bearing the railroad reporting markings set forth on Schedule I. Such Lease was originally assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated November 30, 2005, by and between The David J. Joseph Company ("Seller") and Fifth Third Leasing Company.

2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date set forth in the Purchase and Sale Agreement by and between ASSIGNOR and ASSIGNEE dated as of August 30, 2010.

FIFTH THIRD LEASING COMPANY

By: James A. Merz
Name: James A. Merz
Title: Vice President

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poelle
Name: Kelly C. Poelle
Title: VP Finance - Brokerage

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

ELAINE ELLIS

Notary Public, State of Ohio

Commission Expires Sept. 14, 2012

On this 30 day of August, 2010, before me the subscriber, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James A. Merz, to me personally known, who stated and acknowledged that he is the Vice President of Fifth Third Leasing Company, a corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this day of August, 2010.

Elaine Ellis
(Notary Signature)



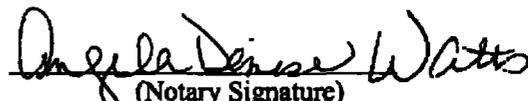
My commission expires:

9.14.12

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 30th day of August, 2010 before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Kelly C. Poellein, to me personally known, who stated and acknowledged that she is the Vice President, Finance – Brokerage of THE DAVID J. JOSEPH COMPANY, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 30th day of August, 2010.


(Notary Signature)

My commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS:

Seventy-eight (78), railcars bearing reporting marks as follows:

OLD NUMBER	NEW NUMBER	
CNW 370135	JTSX	901300
CNW 370136	JTSX	901301
CNW 370138	JTSX	901302
CNW 370139	JTSX	901303
CNW 370140	JTSX	901304
CNW 370141	JTSX	901305
CNW 370142	JTSX	901306
CNW 370143	JTSX	901307
CNW 370144	JTSX	901308
CNW 370145	JTSX	901309
CNW 370146	JTSX	901310
CNW 375002	JTSX	901311
CNW 375003	JTSX	901312
CNW 375005	JTSX	901313
CNW 375006	JTSX	901314
CNW 375007	JTSX	901315
CNW 375008	JTSX	901316
CNW 375009	JTSX	901317
CNW 375010	JTSX	901318
CNW 375011	JTSX	901319
CNW 375012	JTSX	901320

CNW 375013	JTSX	901321
CNW 375014	JTSX	901322
CNW 375015	JTSX	901323
CNW 375016	JTSX	901324
CNW 375017	JTSX	901325
CNW 375018	JTSX	901326
CNW 375019	JTSX	901327
CNW 375020	JTSX	901328
CNW 375022	JTSX	901329
CNW 375023	JTSX	901330
CNW 375024	JTSX	901331
CNW 375025	JTSX	901332
CNW 375026	JTSX	901333
CNW 375027	JTSX	901334
CNW 375029	JTSX	901335
CNW 375030	JTSX	901336
CNW 375031	JTSX	901337
CNW 375032	JTSX	901338
CNW 375033	JTSX	901339
CNW 375034	JTSX	901340
CNW 375035	JTSX	901341
CNW 375036	JTSX	901342
CNW 375038	JTSX	901343
CNW 375039	JTSX	901344
CNW 375040	JTSX	901345
CNW 375041	JTSX	901346
CNW 375042	JTSX	901347
CNW	JTSX	901348

375043		
CNW 375044	JTSX	901349
CNW 375045	JTSX	901350
CNW 375046	JTSX	901351
CNW 375047	JTSX	901352
CNW 375048	JTSX	901353
CNW 375049	JTSX	901354
CNW 375050	JTSX	901355
CNW 375051	JTSX	901356
CNW 375052	JTSX	901357
CNW 375053	JTSX	901358
CNW 375054	JTSX	901359
CNW 375055	JTSX	901360
CNW 375056	JTSX	901361
CNW 375058	JTSX	901362
CNW 375059	JTSX	901363
CNW 375060	JTSX	901364
CNW 375061	JTSX	901365
CNW 375062	JTSX	901366
CNW 375063	JTSX	901367
CNW 375064	JTSX	901368
CNW 375065	JTSX	901369
CNW 375066	JTSX	901370
CNW 375067	JTSX	901371
CNW 375068	JTSX	901372
CNW 375069	JTSX	901373
CNW 375070	JTSX	901374
CNW 375071	JTSX	901375

CNW 375072	JTSX	901376
CNW 375073	JTSX	901377

LEASE: Railroad Equipment Lease dated March 22, 1995, as subsequently amended by agreements dated April 11, 1995 and October 26, 2005, between The David J. Joseph Company, as Lessor, and Union Pacific Railroad Company (f/k/a Chicago and North Western Railway Company), as Lessee, (the "Lease"). Such Lease was originally assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated November 30, 2005, by and between The David J. Joseph Company and Fifth Third Leasing Company.