



May 9, 2016

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 April 27, 2016 between the following parties:

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

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

Please see Schedule 1, attached hereto, for the equipment, (20) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated April 27, 2016 related to twenty (20) railcars bearing reporting marks: DJTX 315148 - 320575, sporadic.

Please file this as a secondary document under Recordation Number 29810-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 29810 through 29810-B. The filing fee in the amount of \$43.00 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
Contract Manager

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of April 27, 2016, by and between **FIFTH THIRD EQUIPMENT FINANCE COMPANY**, an Ohio 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 May 26, 2008, between The David J. Joseph Company, as Lessor, and Koppers Inc., as Lessee (the "Lease"), for twenty (20) 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 June 30, 2011, by and between The David J. Joseph Company ("Seller") and Fifth Third Equipment Finance 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 April 27, 2016.

FIFTH THIRD EQUIPMENT FINANCE COMPANY

By: Alfred Hill Jr
Name: Alfred Hill Jr
Title: Officer

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellen
Name: KELLY C. POELLEIN
Title: VP Finance - Brokerage

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 27th day of April, 2016, before me the subscriber, Natasha Givens, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Alfred Hill, Jr. to me personally known, who stated and acknowledged that he/she is an Officer of **FIFTH THIRD EQUIPMENT FINANCE COMPANY**, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his/her capacity as such officer to execute and acknowledge this Bill of Sale for and in the name and on behalf of said corporation and further stated and acknowledged that he/she has so signed, executed and delivered this Bill of Sale 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 27th day of April, 2016.

Natasha Givens
(Notary Signature)

My commission expires:
5-18-14



Natasha Givens
Notary Public - State of Ohio
My Commission Expires 05-18-2016

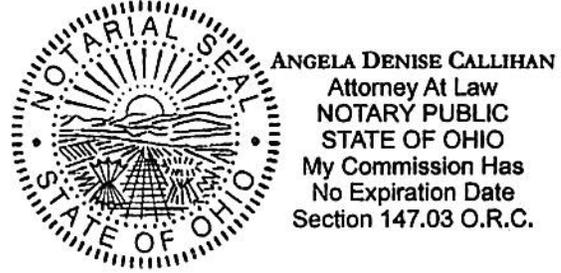
STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 4th day of May, 2016 before me the subscriber, Angela Denise Callihan, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named, to me personally known, who stated and acknowledged that she is the 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 4th day of May, 2016.

Angela Denise Callihan
(Notary Signature)

My commission has no expiration.



SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

CARS:

Twenty (20), railcars bearing reporting marks:

DJTX315148
DJTX315183
DJTX315278
DJTX315296
DJTX320510
DJTX320530
DJTX320532
DJTX320535
DJTX320538
DJTX320539
DJTX320543
DJTX320554
DJTX320555
DJTX320558
DJTX320559
DJTX320563
DJTX320567
DJTX320570
DJTX320571
DJTX320575

LEASE: Dated May 26, 2011 between The David J. Joseph Company and Koppers Inc.