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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 26, 2014

Chief of the Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of September 22, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Railroad Equipment Lease previously filed with the Board under Recordation Number 31364.

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

Assignor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202
Assignee:	The Huntington National Bank 105 East Fourth Street Cincinnati, Ohio 45202

Chief of the Section of Administration
September 26, 2014
Page 2

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

28 railcars: DJTX 475076 – DJTX 475104 (excluding 475103).

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

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$43.00 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,

A handwritten signature in black ink, appearing to read "Edward M. Luria". The signature is fluid and cursive, with a prominent initial "E" and "L".

Edward M. Luria

EML/sem
Enclosures

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of September 22, 2014 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **THE HUNTINGTON NATIONAL BANK** ("Assignee").

WITNESSETH:

1. Assignor has sold, assigned, and transferred to Assignee that certain Railroad Equipment Lease dated November 11, 2013 as amended August 20, 2014, between Assignor, as Lessor, and Church & Dwight Co., Inc., as Lessee, for twenty-eight (28) railcars bearing the railroad reporting markings set forth on Schedule I (the "Lease") pursuant to that Purchase and Sale Agreement dated as of September 22, 2014 between Assignor, as Seller, and Assignee, as Buyer (the "Agreement").
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.
3. Pursuant to the Agreement, Assignee has assumed all of Assignor's rights, title, interest, and obligations (except those expressly retained by the Assignor under the terms of the Agreement), in, to and under the Lease and the railcars.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Rights to be executed and delivered by their duly authorized representatives as of the date set forth above, but shall be effective as of the Closing Date specified in the Agreement.

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

THE HUNTINGTON NATIONAL BANK

By: 

Name: Amy R. Phillips

Title: Assistant Vice President

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 22nd day of September, 2014, before me the subscriber, Julie M. Woodard, 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 22nd day of September, 2014.

Julie M. Woodard
(Notary Signature)

My commission expires:

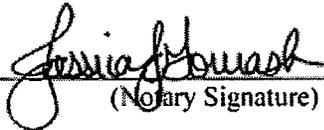


Julie M. Woodard
Notary Public, State of Ohio
My Commission Expires 09-24-2017

STATE OF Ohio)
) SS:
COUNTY OF Franklin)

On this 24th day of September, 2014, before me the subscriber, Jessica J. Gourash, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Amy R. Phillips, to me personally known, who stated and acknowledged that he/she is the Assistant Vice President of The Huntington National Bank 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 document 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 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 24 day of September, 2014.


(Notary Signature)

My commission expires:

January 3, 2016



JESSICA J. GOURASH
Notary Public, State of Ohio
My Comm. Expires 01-03-2016

**SCHEDULE I
TO
MEMORANDUM OF RIGHTS**

CARS

Twenty eight (28) railcars bearing the following marks:

DJTX	475076
DJTX	475077
DJTX	475078
DJTX	475079
DJTX	475080
DJTX	475081
DJTX	475082
DJTX	475083
DJTX	475084
DJTX	475085
DJTX	475086
DJTX	475087
DJTX	475088
DJTX	475089
DJTX	475090
DJTX	475091
DJTX	475092
DJTX	475093
DJTX	475094
DJTX	475095
DJTX	475096
DJTX	475097
DJTX	475098
DJTX	475099
DJTX	475100
DJTX	475101
DJTX	475102
DJTX	475104

LEASE: Railroad Equipment Lease dated November 11, 2013 and Amendment No. 1 dated August 20, 2014 between The David J. Joseph Company and Church & Dwight Co. Inc.

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 9/26/14

Edward M Luria
Edward M. Luria