



May 3, 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 28, 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, (26) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated April 28, 2016 related to twenty six (26) railcars bearing reporting marks: SMIX 9500-9529, sporadic.

Please file this as a secondary document under Recordation Number 32155-A as it relates to documents previously filed with the Surface Transportation Board under Recordation 32155. 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

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 28, 2016 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **FIFTH THIRD EQUIPMENT FINANCE COMPANY**, an Ohio corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain Rider No. 2 to Master Lease Agreement dated March 24, 2016, and the Master Lease Agreement dated February 18, 2008 as it pertains to Rider No. 2, between Assignor, as Lessor, and Commercial Metals Company, for twenty-six (26) railcars bearing the railroad reporting markings set forth on Schedule I.
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.

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 specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of April 28, 2016.

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President Finance, Brokerage

FIFTH THIRD EQUIPMENT FINANCE COMPANY

By: Stephanie Wagner

Name: Stephanie Wagner

Title: Vice President

Title: _____

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 28th day of April, 2016, 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 28th day of April, 2016.


(Notary Signature)



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

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

CARS

Twenty six (26) railcars currently bearing reporting marks:

| | |
|-----------|-----------|
| SMIX 9500 | SMIX 9516 |
| SMIX 9501 | SMIX 9517 |
| SMIX 9502 | SMIX 9518 |
| SMIX 9503 | SMIX 9519 |
| SMIX 9504 | SMIX 9520 |
| SMIX 9505 | SMIX 9521 |
| SMIX 9506 | SMIX 9522 |
| SMIX 9509 | SMIX 9523 |
| SMIX 9510 | SMIX 9524 |
| SMIX 9511 | SMIX 9525 |
| SMIX 9512 | SMIX 9526 |
| SMIX 9513 | SMIX 9528 |
| SMIX 9515 | SMIX 9529 |

LEASE: Master Lease Agreement dated February 18, 2008 (as it pertains to Rider No. 2) and subsequent Rider No. 2 dated March 24, 2016 between The David J. Joseph Company and Commercial Metals Company.