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

June 27, 2014

Chief
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 June 27, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 29801.

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

Assignor: The Huntington National Bank
105 East Fourth Street
Cincinnati, Ohio 45202

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

Section Chief
June 27, 2014
Page 2

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

24 railcars: JTSX 081986 - JTSX 082009.

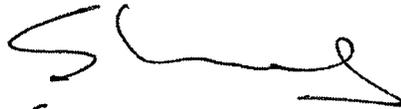
A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$44.00 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 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

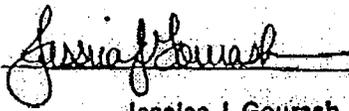
This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of June 27, 2014, by and between THE HUNTINGTON NATIONAL BANK, a national banking association ("Assignor") and THE DAVID J. JOSEPH COMPANY, a Delaware Corporation ("Assignee").

WITNESSETH:

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain lease agreement dated May 17, 2011, between The David J. Joseph Company, as Lessor, and Nucor Corporation by and through its Nucor Steel - Nebraska Division, as Lessee (the "Lease"), for twenty-four (24) 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 August 19, 2011, by and between The David J. Joseph Company ("Seller") and The Huntington National Bank.
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 May 30, 2014.

THE HUNTINGTON NATIONAL BANK

By: 
Name: Jessica J. Gourash
Authorized Signatory
Title: _____

THE DAVID J. JOSEPH COMPANY

By: _____
Name: _____
Title: _____

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

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THE HUNTINGTON NATIONAL BANK

By: _____

Name: _____

Title: _____

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

STATE OF Ohio)
) SS:
COUNTY OF Franklin)

On this 2nd day of June, 2014, before me the subscriber, Heidi Clouser, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Jessica Gavrash, to me personally known, who stated and acknowledged that he/she is the Staff Officer / Authorized Signatory of The Huntington National Bank, a national banking association, 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 2nd day of June, 2014.


(Notary Signature)

My commission expires:

6-19-2015



Heidi Lynn Clouser
Notary Public, State of Ohio
My Commission Expires 06-19-2015

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 30th day of May, 2014 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 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 May, 2014.

Angela Denise Callihan
(Notary Signature)

My commission has no expiration.

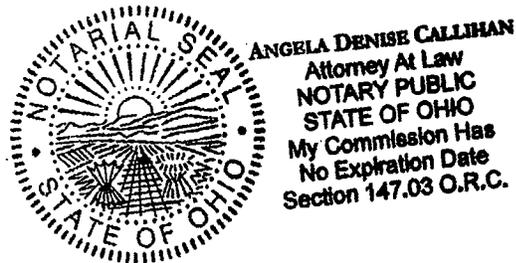


EXHIBIT A

RAILCARS: Twenty-four (24) railcars bearing reporting marks as follows:

JTSX081986
JTSX081987
JTSX081988
JTSX081989
JTSX081990
JTSX081991
JTSX081992
JTSX081993
JTSX081994
JTSX081995
JTSX081996
JTSX081997
JTSX081998
JTSX081999
JTSX082000
JTSX082001
JTSX082002
JTSX082003
JTSX082004
JTSX082005
JTSX082006
JTSX082007
JTSX082008
JTSX082009

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: 6/27/14

Edward M Luria
Edward M. Luria