



March 26, 2015

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 January 7, 2015 between the following parties:

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

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

Please see Schedule 1, attached hereto, for the equipment, (112) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated January 7, 2015 related to one hundred twelve (112) railcars bearing reporting marks: JTSX 13001-87262, sporadic.

Please file this as a secondary document under Recordation Number 28998-C as it relates to documents previously filed with the Surface Transportation Board under Recordation 28998-28998B. 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,

Lindsay Ross
Rail Operations Analyst

Enclosure

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of January 7, 2015, by and between **THE FIFTH THIRD EQUIPMENT FINANCE COMPANY (F/K/A THE FIFTH THIRD LEASING COMPANY)**, an Ohio corporation ("Assignor") and **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignee").

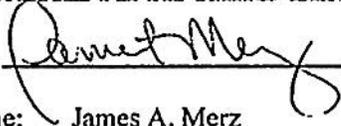
WITNESSETH:

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain lease agreement dated May 23, 2008, between The David J. Joseph Company, as Lessor, and Hoosier Energy Rural Electric Cooperative, Inc., as Lessee (the "Lease"), for one hundred twelve (112) 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 February 25, 2010, by and between The David J. Joseph Company ("Seller") and Fifth Third 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 January 7, 2015.

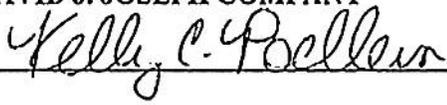
**THE FIFTH THIRD EQUIPMENT FINANCE COMPANY
(F/K/A THE FIFTH THIRD LEASING COMPANY)**

By: 

Name: James A. Merz

Title: Vice President

THE DAVID J. JOSEPH COMPANY

By: 

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 9th day of January, 2015, 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 THE FIFTH THIRD EQUIPMENT FINANCE COMPANY (F/K/A THE FIFTH THIRD LEASING COMPANY), 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 January, 2015.

Paula D. McQueen
(Notary Signature)

My commission expires
 **PAULA D. McQUEEN**
Notary Public, State of Ohio
My Commission Expires
October 21, 2018

PAULA D McQUEEN
Notary Public
My Comm. Expires
September 2018



STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 7th day of January, 2015 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 7th day of January, 2015.

Angela Denise Callihan
(Notary Signature)

My commission has no expiration.



ANGELA DENISE CALLIHAN
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:

One hundred twelve (112) railcars bearing reporting marks as follows:

JTSX013001
JTSX013008
JTSX013010
JTSX013011
JTSX013015
JTSX013018
JTSX013022
JTSX013025
JTSX013031
JTSX013032
JTSX013041
JTSX013048
JTSX013062
JTSX013095
JTSX014007
JTSX014018
JTSX014019
JTSX014045
JTSX014047
JTSX014049
JTSX014051
JTSX014056
JTSX014060
JTSX014061
JTSX014063
JTSX014065
JTSX014066
JTSX014067
JTSX014069
JTSX014071
JTSX015031
JTSX015037
JTSX015038
JTSX015040
JTSX015043
JTSX015045
JTSX015050
JTSX015068
JTSX015069
JTSX015070
JTSX015073
JTSX015075
JTSX015077

JTSX015084
JTSX016021
JTSX016040
JTSX016044
JTSX016048
JTSX016050
JTSX016051
JTSX016053
JTSX016054
JTSX016059
JTSX016061
JTSX016067
JTSX016070
JTSX016073
JTSX016077
JTSX016082
JTSX016085
JTSX016091
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JTSX016164
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JTSX087260
JTSX087262

LEASE: Railroad Equipment Lease dated May 23, 2008, between The David J. Joseph Company, as Lessor, and Hoosier Energy Rural Electric Cooperative, Inc., as Lessee, (the "Lease"). Such Lease was originally assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated February 25, 2010, by and between The David J. Joseph Company and THE FIFTH THIRD EQUIPMENT FINANCE COMPANY (F/K/A THE FIFTH THIRD LEASING COMPANY)