



February 4, 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 January 14, 2016 between the following parties:

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

Assignor: Banc of America Leasing & Capital, LLC
11333 McCormick Road
Hunt Valley, MD 21031

Please see Schedule 1, attached hereto, for the equipment, (27) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated January 14, 2016 related to twenty-seven (27) railcars bearing reporting marks: SMIX9500-9529 except SMIX9507, 9508 & 9514.

Please file this as a secondary document under Recordation Number 23116-I as it relates to the document previously filed with the Surface Transportation Board under Recordation 23116-23116-H. 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) 419-6294.

Sincerely,

A handwritten signature in cursive script that reads 'Lindsay Ross'.

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 14, 2016, by and between BANC OF AMERICA LEASING & CAPITAL, LLC, a limited liability company organized under the laws of the State of Delaware ("Assignor") and THE DAVID J. JOSEPH COMPANY, a Delaware Corporation ("Assignee").

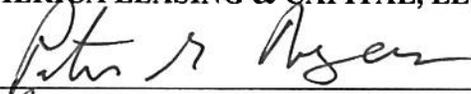
WITNESSETH:

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain Railroad Equipment Lease dated June 9, 2000, as subsequently amended, between ASSIGNOR (as successor-in-interest to LaSalle National Leasing Corporation), as Lessor, and **Structural Metals, Inc. d/b/a CMC Steel Texas (f/k/a Structural Metals, Inc. d/b/a SMI-Texas)**, as Lessee (the "Lease"), for twenty seven (27) 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 September 12, 2007, by and between Assignee, as Seller and Assignor, as Buyer. Such assignment is evidenced by a Memorandum of Assignment and Assumption recorded with the Surface Transportation Board on October 16, 2007 under recordation No. 23116-F.

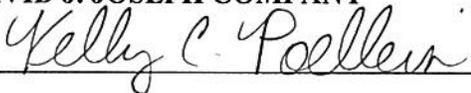
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below.

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 14, 2016.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: PETER G ROGERS
Title: VICE PRESIDENT

THE DAVID J. JOSEPH COMPANY

By: 
Name: Kelly C. Poellein
Title: Vice President Finance, Brokerage

STATE OF Maryland)
) SS:
COUNTY OF Baltimore)

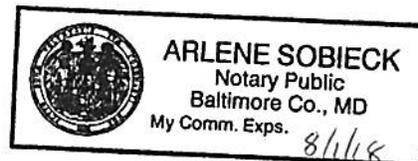
On this 20 day of January, 2016, before me the subscriber, Arlene Sobieck, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Peter G. Rogers, to me personally known, who stated and acknowledged that he is the Vice President of Banc of America Leasing & Capital, LLC, a Delaware limited liability 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, 2016.

Arlene Sobieck
(Notary Signature)

My commission expires:

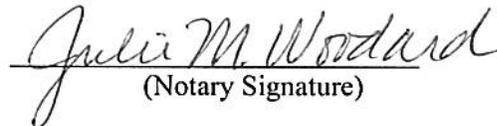
8/1/18



STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 14th day of January, 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 14th day of January, 2016.


(Notary Signature)

My commission expires:



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 seven (27) railcars bearing reporting marks:

SMIX 9500	SMIX 9517
SMIX 9501	SMIX 9518
SMIX 9502	SMIX 9519
SMIX 9503	SMIX 9520
SMIX 9504	SMIX 9521
SMIX 9505	SMIX 9522
SMIX 9506	SMIX 9523
SMIX 9509	SMIX 9524
SMIX 9510	SMIX 9525
SMIX 9511	SMIX 9526
SMIX 9512	SMIX 9527
SMIX 9513	SMIX 9528
SMIX 9515	SMIX 9529
SMIX 9516	