



October 24, 2014

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 October 7, 2014 between the following parties:

Assignor: Banc of America Leasing & Capital, LLC  
450 B Street  
San Diego, CA 92101

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

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 October 7, 2014 related to one hundred twelve (112) railcars bearing reporting marks: KSCX3200-3254 excluding KSCX3229, and KSCX 3700-3760 excluding KSCX 3705, 3715, 3716.

Please file this as a secondary document under Recordation Number 25765-E as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 25765-25765D. 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,

Lindsay Gordin  
Rail Operations Analyst

**MEMORANDUM OF  
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement (“Memorandum of Assignment Agreement”) made and entered into as of October 7, 2014, 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”).

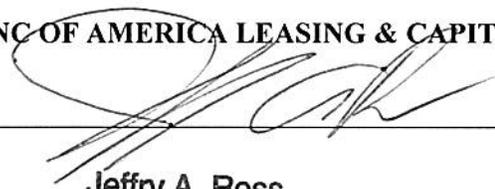
**WITNESSETH:**

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain Railroad Equipment Lease dated May 23, 2005, as subsequently amended, between ASSIGNOR (as successor-in-interest to LaSalle National Leasing Corporation), as Lessor, and KAPSTONE CHARLESTON KRAFT LLC (successor to MeadWestvaco Corporation), 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 September 6, 2005, 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 September 13, 2005 under recordation No. 25765-A.

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 October 7, 2014.

**BANC OF AMERICA LEASING & CAPITAL, LLC**

By:  \_\_\_\_\_

Name: Jeffry A. Ross

Title: Vice President

**THE DAVID J. JOSEPH COMPANY**

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: VP Finance, Brokerage

STATE OF GA )  
 ) SS:  
COUNTY OF Henry )

On this 14<sup>th</sup> day of October, 2014, before me the subscriber, Angela McFall, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Jeffery A Ross, to me personally known, who stated and acknowledged that he is the VP 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 14<sup>th</sup> day of October, 2014.

Angela McFall  
(Notary Signature)

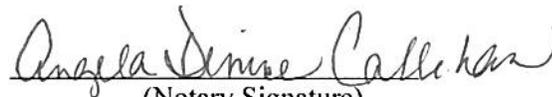
My commission expires:  
October 24<sup>th</sup> 2014



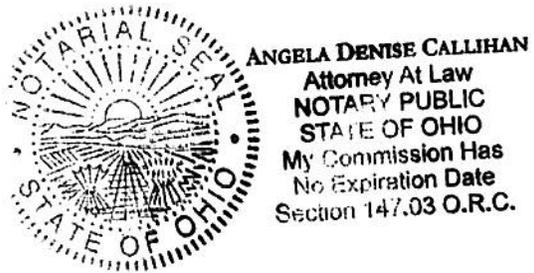
STATE OF OHIO                    )  
                                                  ) SS  
COUNTY OF HAMILTON        )

On this 7<sup>th</sup> day of October, 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 Pallein, to me personally known, who stated and acknowledged that she is the VP 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 7<sup>th</sup> day of October, 2014.

  
(Notary Signature)

My commission has no expiration.



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

**CARS:**

One hundred twelve (112), railcars bearing reporting marks:

KSCX 3200-3254 excluding KSCX 3229

and

KSCX 3700-3760 excluding KSCX 3705, 3715, 3716