



May 12, 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 April 29, 2014 between the following parties:

Assignor: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue, Suite 700
Minneapolis, MN 55402

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

Please see Schedule 1, attached hereto, for the equipment, (30) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated April 29, 2014 related to thirty (30) railcars bearing reporting marks: JOGX8939-JOGX8968, inclusive.

Please file this as a secondary document under Recordation Number 27059-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 27059 thru 27059-B. The filing fee in the amount of \$44.00 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 Ross
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 April 29, 2014, by and between WELLS FARGO EQUIPMENT FINANCE, INC., a Minnesota corporation ("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 25, 2007 with Jointa Galusha, LLC, as Lessee, and D.A. Collins Construction Company, as Guarantor, (collectively, the "Lease"), for thirty (30) railcars bearing the railroad reporting markings set forth on Schedule I. Such Lease was assigned by Assignee to Assignor pursuant to that certain Purchase and Sale Agreement dated June 27, 2007, by and between Assignee, as Seller and Assignor, as Buyer.

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 set forth in the Purchase and Sale Agreement by and between ASSIGNOR and ASSIGNEE dated as of April 29, 2014.

WELLS FARGO EQUIPMENT FINANCE, INC.

By: 

Name: Taras Pitra

Title: Program Servicing Specialist

THE DAVID J. JOSEPH COMPANY

By: 

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

STATE OF MINNESOTA)
) SS:
COUNTY OF Hennepin)

On this 2nd day of May, 2014, before me the subscriber, Lisa M Brom, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Thomas Pitra, to me personally known, who stated and acknowledged that he/she is the Program Servicing Specialist of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, 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 2nd day of May, 2014.

Lisa M Brom
(Notary Signature)

My commission expires:

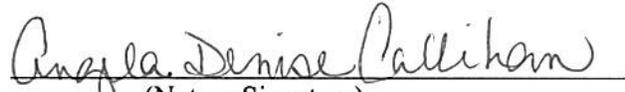
1-31-16



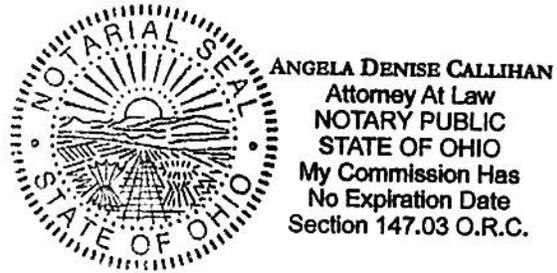
STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 29th day of April, 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 29th day of April, 2014.


(Notary Signature)

My commission has no expiration.



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

CARS:

Thirty (30), railcars bearing reporting marks as follows:

OLD NUMBER		CURRENT NUMBER	
JTSX	900627	JOGX	8939
JTSX	900628	JOGX	8940
JTSX	900629	JOGX	8941
JTSX	900630	JOGX	8942
JTSX	900631	JOGX	8943
JTSX	900632	JOGX	8944
JTSX	900633	JOGX	8945
JTSX	900634	JOGX	8946
JTSX	900635	JOGX	8947
JTSX	900636	JOGX	8948
JTSX	900637	JOGX	8949
JTSX	900638	JOGX	8950
JTSX	900639	JOGX	8951
JTSX	900640	JOGX	8952
JTSX	900641	JOGX	8953
JTSX	900642	JOGX	8954
JTSX	900643	JOGX	8955
JTSX	900644	JOGX	8956
JTSX	900645	JOGX	8957
JTSX	900646	JOGX	8958
JTSX	900647	JOGX	8959
JTSX	900648	JOGX	8960
JTSX	900649	JOGX	8961
JTSX	900650	JOGX	8962
JTSX	900651	JOGX	8963
JTSX	900652	JOGX	8964
JTSX	900653	JOGX	8965
JTSX	900654	JOGX	8966
JTSX	900655	JOGX	8967
JTSX	900656	JOGX	8968

LEASE: Railroad Equipment Lease dated May 25, 2007 and Lease Guaranty Agreement dated June 28, 2007