



March 12, 2015

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Section Chief:

Please find attached one (1) copy of the Memorandum of Amendment No. 3 to Railroad Equipment Lease dated February 13, 2015 between the following parties:

Lessee: Cox Industries, Inc.
436 Seventh Avenue
Pittsburgh, PA 15219

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

Please see Exhibit A for the equipment, (27) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Amendment No. 3 to Railroad Equipment Lease dated as of February 13, 2015 related to twenty-seven (27) railcars bearing reporting marks: JTSX54009-54061, sporadic.

Please file this agreement as a secondary Recordation Number 29940-B as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 29940-29940-A. The filing fee in amount of \$43.00 can be charged to our account. Please return a stamped original to my attention.

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
AMENDMENT NO. 3 TO
RAILROAD EQUIPMENT LEASE**

This **MEMORANDUM OF AMENDMENT NO. 3 TO THE RAILROAD EQUIPMENT LEASE** ("Memorandum of Amendment No. 3") entered into this 13th day of February, 2015, is intended to evidence the amendment dated as of February 13, 2015 (the "Amendment No. 3"), between **THE DAVID J. JOSEPH COMPANY** ("Lessor"), and **COX INDUSTRIES, INC. (f/k/a Koppers Inc.)** ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use twenty-seven (27) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

FURTHER, the Memorandum of Railroad Equipment Lease (the "Memorandum of Lease") between Lessor and Lessee was duly filed with the Surface Transportation Board ("STB") on October 17, 2011 with Recordation No. 29940. This Memorandum of Lease Amendment No. 3 should receive Recordation No. 29940-B.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Amendment No. 3 on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellen
Name: Kelly C. Poellen
Title: VP Finance Brokerage
Date: 2/27/15

COX INDUSTRIES, INC.

By: [Signature]
Name: Richard E. Lecky
Title: General Counsel / Corporate Secretary
Date: 2/23/15

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 27th day of February, 2015, by Kelly C Poellein, the VP Finance - Brokerage of The David J. Joseph Company on behalf of the corporation.

Angela Denise Callihan
Notary Public

My Commission expires:

N/A



ANGELA DENISE CALLIHAN
Attorney At Law
NOTARY PUBLIC
STATE OF OHIO
My Commission Has
No Expiration Date
Section 147.03 O.R.C.

STATE OF South Carolina)
)
COUNTY OF Orangeburg) SS:

The foregoing instrument was acknowledged before me this 23rd day of February, 2015, by Richard Blachy, the General Counsel / Corporate Secretary of Cox Industries, Inc. on behalf of the corporation.

Carrie Walker
Notary Public

My Commission expires:

November 30, 2022

EXHIBIT A

To the Memorandum of Amendment No. 3 dated February 13, 2015, between The David J. Joseph Company and Cox Industries, Inc.

DESCRIPTION OF UNITS

Twenty-seven (27) railcars bearing reporting marks as follows:

JTSX054009
JTSX054010
JTSX054011
JTSX054012
JTSX054014
JTSX054016
JTSX054017
JTSX054019
JTSX054020
JTSX054021
JTSX054023
JTSX054024
JTSX054025
JTSX054026
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JTSX054037
JTSX054050
JTSX054055
JTSX054061