



The David J. Joseph Company

19539-B

December 7, 1995

DEC 11 1995

Ms. Mildred Lee
Interstate Commerce Commission
12th & Constitution Ave., NW
Room 2303
Washington, DC 20423

Dear Ms. Lee:

Enclosed is an original and one copy of the Memorandum of Assignment and Assumption Agreement dated as of November 30, 1995 between the following parties:

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

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

The lease to which this document is connected is recorded under Recordation No. 19539.

Please file this agreement as a secondary document. The amount of \$21.00 is included in the enclosed check.

Sincerely,

THE DAVID J. JOSEPH COMPANY

Julia R. Jones
Documentation Assistant

Enclosures

CERTIFICATE

The undersigned, Julia Jones, a notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.


Notary Public



JULIA R. JONES
Notary Public, State of Ohio
My Commission Expires Feb. 27, 2000

19539-B

1995

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

Memorandum of Assignment and Assumption Agreement for ninety-eight (98) railcars ("Assignment Agreement") made and entered into as of November 30, 1995, by and between The David J. Joseph Company, a Delaware corporation ("Assignor") and The Fifth Third Leasing Company, an Ohio corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated May 26, 1995 between Assignor as Lessor and Chicago and North Western Railway Company (subsequently acquired by Union Pacific Railroad October 1, 1995) as Lessee (the "Lease") for ninety-eight railcars bearing the railroad reporting markings set forth on Exhibit A.

2. This Assignment Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

Signed and acknowledged
in the presence of:

[Signature]

Linda M. Baughman

THE DAVID J. JOSEPH COMPANY

By: *[Signature]*

Name: Douglas F. McMillan

Title: Vice President

Signed and acknowledged
in the presence of:

[Signature]

David A. Jackson

THE FIFTH THIRD LEASING COMPANY

By: *[Signature]*

Name: David A. Jackson

Title: Senior Vice President

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30th day of November, 1995, before me the subscriber, Julia R. Jones, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Douglas F. McMillan, to me personally known, who stated and acknowledged that he is the Vice President 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 his capacity as such officer to execute and acknowledge the foregoing instrument for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered the foregoing instrument 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.

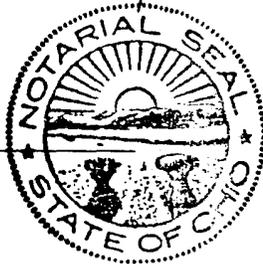
IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 30th day of November, 1995.

Julia R. Jones

(Notary Signature)

My commission expires:

2-27-2000



JULIA R. JONES
Notary Public, State of Ohio
My Commission Expires Feb. 27, 2000

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30th day of November, 1995, before me the subscriber, ^{Marsha J. Bubeck} ~~DAVID A. JACKSON~~, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named David A. Jackson, to me personally known, who stated and acknowledged that he is the Senior Vice President of The Fifth Third Leasing Company, an Ohio 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 the foregoing instrument for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered the foregoing instrument 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 30th day of November, 1995.


(Notary Signature)

My commission expires:

MARSHA J. BUBECK
Notary Public, State of Ohio
My Commission Expires Oct. 29, 2000

EXHIBIT A

DESCRIPTION OF EQUIPMENT

Ninety-eight (98), railcars bearing reporting marks as follows:

CNW 471700 - CNW 471797, INCLUSIVE