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RECORDATION NO. 26131 FILED

JAN 18 '06 12:07 PM

SURFACE TRANSPORTATION BOARD

January 18, 2006

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Railroad Equipment Lease Agreement dated 12/6/05 including the following parties and railroad equipment:

Lessor: Rail Connection, Inc.
Post Office Box 800
Eleanor, WV 25070

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

Equipment: 13, Railcars
APPX 5052-5064

Please record this agreement as a primary document. The filing fee of \$33 is enclosed.

Summary: Memorandum of Railroad Equipment Lease Agreement dated 12/6/05 between Rail Connection, Inc. as Lessor and David J. Joseph Company as Lessee including 13, Railcars, APPX 5052-5064.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosures

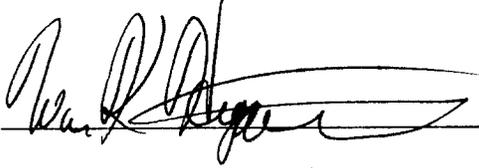
RECORDATION NO. 26131 FILED

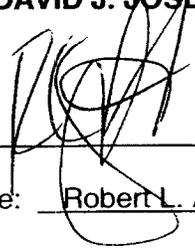
JAN 18 '06 12-07 PM

MEMORANDUM OF RAILROAD EQUIPMENT LEASE AGREEMENT SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 6th day of December, 2005, is intended to evidence the lease dated as of December 6, 2005 (the "Lease"), between **RAIL CONNECTION, INC.**, a West Virginia corporation ("Lessor"), and **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("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 the thirteen (13) railcars, which are 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.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

RAIL CONNECTION, INC.
By: 
Name: Warren K. Higginbotham
Title: Vice President
Date: 12-12-05

THE DAVID J. JOSEPH COMPANY
By: 
Name: Robert L. Angotti
Title: Executive Vice President
Date: December 6, 2005

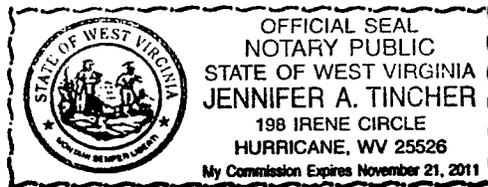
STATE OF WEST VIRGINIA)
)
COUNTY OF Putnam) SS:

The foregoing instrument was acknowledged before me this 12th day of December, 2005, by Warren K. Higginbotham, the Vice President of Rail Connection, Inc. a West Virginia corporation, on behalf of the corporation.

Jennifer A. Tincher
Notary Public

My Commission expires:

November 21, 2011



STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 6th day of December, 2005, by Robert L. Angotti, the Executive Vice President of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Barbara A. Brzezicki
Notary Public

My Commission expires:

February 20, 2006



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires
February 20, 2006

EXHIBIT A

To the Memorandum of Lease dated December 6, 2005, between Rail Connection, Inc. and The David J. Joseph Company.

DESCRIPTION OF UNITS

Thirteen (13), railcars bearing reporting marks:

APPX 5052 – APPX 5064, inclusive