



**Joseph Transportation Services, Inc.**  
a subsidiary of Joseph Transportation



May 20, 2002

RECORDATION NO. 23978 FILED

Ms. Taledia Stokes  
Recordations Unit  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, DC 20423-0001

MAY 21 '02

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**SURFACE TRANSPORTATION BOARD**

Dear Ms. Stokes:

Please find enclosed, one (1) original and one (1) copy of the Memorandum of Railroad Equipment Lease Agreement dated as of April 12, 2002 between the following parties:

Lessee: Columbus & Greenville Railway Company  
201 19<sup>th</sup> Street, North  
Columbus, MS 39703

Lessor: Joseph Leasing Ltd.  
300 Pike Street  
Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, fifty-eight (58) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated April 12, 2002 related to fifty-eight (58) railcars bearing reporting marks CAGY 2731 – 12039, non-inclusive.

Please file this agreement as a primary document. The amount of \$30.00 for the filing fees for this document is included on the enclosed check No. 857. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 929-4500 ext. 4239.

Sincerely,

Joseph Transportation Services, Inc.

Julie M. Woodard  
Documentation Coordinator

Enclosures

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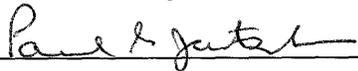
MEMORANDUM OF SURFACE TRANSPORTATION BOARD  
RAILROAD EQUIPMENT LEASE AGREEMENT

This MEMORANDUM OF RAILROAD EQUIPMENT LEASE AGREEMENT ("Memorandum of Lease") entered into this 12th day of April, 2002, is intended to evidence the lease dated as of April 12, 2002 ("Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("Joseph"), and **COLUMBUS AND GREENVILLE RAILWAY COMPANY**, a Mississippi corporation ("CAGY"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. CAGY has the right to use the fifty-eight (58) railcars bearing the reporting marks CAGY 2731-12039, non-inclusive (the "Units"). CAGY is renting from Joseph all the Units at the rentals and upon the terms and conditions provided in the Lease.

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

JOSEPH LEASING LTD. for itself  
as Lessor and on behalf of  
JOSEPH TRANSPORTATION  
SERVICES, INC. as Manager

COLUMBUS AND GREENVILLE RAILWAY  
COMPANY

By: 

By: 

Name: Paul G. Jantsch

Name: Roger D. Bell

Title: President

Title: President- CEO

Date: April 12, 2002

Date: April 22, 2002



**EXHIBIT A**

To the Memorandum of Railroad Equipment Lease Agreement between Joseph Leasing Ltd. and Columbus and Greenville Railway Company dated April 12, 2002.

**DESCRIPTION OF UNITS**

Fifty-eight (58) railcars bearing reporting marks as follows:

CAGY 2731	CAGY 2787
CAGY 2733	CAGY 2789
CAGY 2734	CAGY 2790
CAGY 2735	CAGY 2791
CAGY 2736	CAGY 2794
CAGY 2737	CAGY 2795
CAGY 2738	CAGY 2796
CAGY 2739	CAGY 2799
CAGY 2742	CAGY 12000
CAGY 2743	CAGY 12001
CAGY 2745	CAGY 12003
CAGY 2746	CAGY 12012
CAGY 2747	CAGY 12013
CAGY 2750	CAGY 12014
CAGY 2751	CAGY 12015
CAGY 2752	CAGY 12017
CAGY 2753	CAGY 12018
CAGY 2758	CAGY 12019
CAGY 2761	CAGY 12020
CAGY 2763	CAGY 12022
CAGY 2766	CAGY 12023
CAGY 2768	CAGY 12025
CAGY 2773	CAGY 12026
CAGY 2775	CAGY 12028
CAGY 2781	CAGY 12032
CAGY 2782	CAGY 12033
CAGY 2783	CAGY 12035
CAGY 2784	CAGY 12037
CAGY 2786	CAGY 12039