

RECORDATION NO. 22010-C FILED

JUN 29 '04

11-13 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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OF COUNSEL
URBAN A. LESTER

June 29, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Purchase, Sale and Assignment Agreement, dated as of June 23, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease which was previously filed with the Board under Recordation Number 22010.

The names and addresses of the parties to the enclosed document are:

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

Assignor: Information Leasing Corporation (f/k/a
Provident Commercial Group, Inc.)
One East Fourth Street, 215 A
Cincinnati, Ohio 45202

Mr. Vernon A. Williams

June 29, 2004

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A description of the railroad equipment covered by the enclosed document is:

300 railcars: PSTX 7001 – PSTX 7308 (excluding PSTX 7029, 7037, 7084, 7176, 7248, 7289, 7292 and 7293).

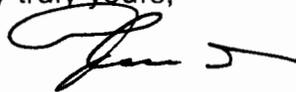
A short summary of the document to appear in the index is:

Memorandum of Purchase, Sale and Assignment Agreement.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "R. Alvord", with a stylized flourish at the end.

Robert W. Alvord

RWA/anm
Enclosures

**MEMORANDUM OF
PURCHASE, SALE AND ASSIGNMENT AGREEMENT**

This Memorandum of Purchase, Sale and Assignment Agreement ("Memorandum of Assignment Agreement") made and entered into as of June 23, 2004, by and between THE DAVID J. JOSEPH COMPANY (f/k/a DJJ TRANSPORTATION SERVICES, INC.), a Delaware corporation ("Assignee"), and INFORMATION LEASING CORPORATION (F/K/A PROVIDENT COMMERCIAL GROUP, INC.), an Ohio corporation ("Assignor").

WITNESSETH:

Assignor has assigned to Assignee the Railroad Equipment Lease dated January 13, 1999, between Assignor, as Lessor, and Consumer Energy Company, as Lessee, for three hundred (300) railcars bearing the railroad reporting markings set forth on Schedule I (the "Railcars").

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Memorandum of Assignment Agreement as of the date first set forth above.

THE DAVID J. JOSEPH COMPANY INFORMATION LEASING CORPORATION

By: *James H. Goetz*
Name: JAMES H. GOETZ
Title: EXEC VP + CEO

By: *Rae E. Buck, III*
Name: Rae E. Buck, III
Title: Vice President

By: *Linda M. Baughman*
Name: LINDA M. BAUGHMAN
Title: ASST. CORPORATE SECRETARY

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SURFACE TRANSPORTATION BOARD

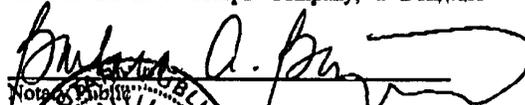
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 23 day of June, 2004 by Rae E. Buck, III, as Vice President of Information Leasing Corporation an Ohio corporation of behalf of the corporation.


Notary Public **TINA M. BOWLING**
Notary Public, State of Ohio
My Commission Expires Dec. 8, 2008

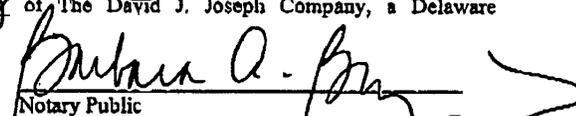
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 23rd day of June, 2004 by James H. Paetz as VP & CFO of The David J. Joseph Company, a Delaware corporation on behalf of the corporation.


Notary Public **BARBARA A. BRZEZICKI**
Notary Public, State of Ohio
My Commission Expires February 20, 2008

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 25th day of June, 2004 by Jinda M. Fauchman as Asst. Corp Secy of The David J. Joseph Company, a Delaware corporation on behalf of the corporation.


Notary Public **BARBARA A. BRZEZICKI**
Notary Public, State of Ohio
My Commission Expires February 20, 2008


BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires February 20, 2008

**SCHEDULE I
TO
MEMORANDUM OF PURCHASE, SALE AND ASSIGNMENT AGREEMENT**

Three Hundred Twenty (300) railcars bearing the reporting marks as follows:

PSTX 7001 through PSTX 7308, inclusive (other than PSTX 7029, 7037, 7084, 7176, 7248, 7289, 7292 and 7293).

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

6/29/04



Robert W. Alvord