The David J. Joseph Company

RECORDATION NO. 25146 FILED

AUG 16 '04 12-14 PM

SURFACE TRANSPORTATION BOARD

AUG 16 2004 RECEIVED

August 11, 2004

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W., Suite 715
Washington, DC 20423-0006

Dear Mr. Williams:

Please find enclosed, (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of July 20, 2004 between the following parties:

Lessee: CSX Transportation, Inc.
500 Water Street
2nd Floor, J222
Jacksonville, FL 32202

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

Please see Exhibit A attached hereto for the equipment, one hundred thirty-one (131) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated July 20, 2004 related to one hundred thirty-one (131) railcars bearing reporting marks JTSX 31100 - 31268, sporadic.

Please file this agreement as a primary document. A check in the amount of $30.00 is enclosed for the filing fees for this document. 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) 419-6082.

Sincerely,

Barb Brzezicki
Contact Manager

Enclosures

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 20th day of July, 2004, is intended to evidence the lease dated as of July 20th, 2004 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **CSX TRANSPORTATION, INC.**, a Virginia 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 one hundred thirty-one (131) 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.

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.

THE DAVID J. JOSEPH COMPANY

By: [signature]
Name: Paul G. Jantsch
Title: Executive Vice President
Date: 8-10-04

CSX TRANSPORTATION, INC.

By: [signature]
Name: Julie Floyd
Title: Manager Leasing and Treasury
Date: 8-6-04

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SURFACE TRANSPORTATION BOARD

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 10th day of August, 2004, by Paul G. Jantsch 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

NOTARY PUBLIC STATE OF OHIO
BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires
February 20, 2006

STATE OF Florida)
) SS:
COUNTY OF Duval)

The foregoing instrument was acknowledged before me this 6th day of August, 2004, by Julie Floyd, the manager of CSX Transportation, a _____ corporation, on behalf of the corporation.

Kathryn A. Sharpe
Notary Public

My Commission expires:

Kathryn A. Sharpe
MY COMMISSION EXPIRES
October 25, 2005
#DD056227
Bonded thru
Troy Fain-Insurance
NOTARY PUBLIC, STATE OF FLORIDA

(X) Personally Known.

EXHIBIT A

To the Memorandum of Lease dated July 20th, 2004, between The David J. Joseph Company and CSX Transportation, Inc.

DESCRIPTION OF UNITS

One hundred thirty-one (131) railcars bearing reporting marks as follows:

JTSX	31100	JTSX	31154	JTSX	31222
JTSX	31101	JTSX	31155	JTSX	31223
JTSX	31102	JTSX	31156	JTSX	31224
JTSX	31103	JTSX	31157	JTSX	31226
JTSX	31104	JTSX	31158	JTSX	31227
JTSX	31105	JTSX	31159	JTSX	31228
JTSX	31106	JTSX	31160	JTSX	31229
JTSX	31107	JTSX	31161	JTSX	31230
JTSX	31108	JTSX	31162	JTSX	31231
JTSX	31109	JTSX	31163	JTSX	31232
JTSX	31111	JTSX	31165	JTSX	31233
JTSX	31112	JTSX	31166	JTSX	31234
JTSX	31113	JTSX	31168	JTSX	31235
JTSX	31114	JTSX	31169	JTSX	31237
JTSX	31115	JTSX	31170	JTSX	31238
JTSX	31116	JTSX	31171	JTSX	31239
JTSX	31117	JTSX	31172	JTSX	31240
JTSX	31119	JTSX	31173	JTSX	31242
JTSX	31120	JTSX	31175	JTSX	31243
JTSX	31122	JTSX	31176	JTSX	31244
JTSX	31124	JTSX	31177	JTSX	31245
JTSX	31125	JTSX	31178	JTSX	31246
JTSX	31127	JTSX	31179	JTSX	31247
JTSX	31128	JTSX	31180	JTSX	31248
JTSX	31129	JTSX	31181	JTSX	31249
JTSX	31130	JTSX	31182	JTSX	31250
JTSX	31131	JTSX	31183	JTSX	31251
JTSX	31134	JTSX	31200	JTSX	31252
JTSX	31135	JTSX	31201	JTSX	31254
JTSX	31136	JTSX	31202	JTSX	31255
JTSX	31137	JTSX	31203	JTSX	31256
JTSX	31138	JTSX	31204	JTSX	31258
JTSX	31139	JTSX	31205	JTSX	31260
JTSX	31141	JTSX	31206	JTSX	31261
JTSX	31142	JTSX	31207	JTSX	31262
JTSX	31143	JTSX	31208	JTSX	31264
JTSX	31144	JTSX	31209	JTSX	31265
JTSX	31145	JTSX	31212	JTSX	31267
JTSX	31146	JTSX	31213	JTSX	31268
JTSX	31147	JTSX	31214		
JTSX	31148	JTSX	31215		
JTSX	31149	JTSX	31216		
JTSX	31150	JTSX	31218		
JTSX	31151	JTSX	31219		
JTSX	31152	JTSX	31220		
JTSX	31153	JTSX	31221		