



The David J. Joseph Company



December 6, 2005

RECORDATION NO. 19449-D FILED

DEC 07 '05

11-55 AM

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

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Assignment and Assumption Agreement dated November 30, 2005 between the following two parties:

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

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

Please see Schedule 1 attached hereto for the equipment involved in this transaction.

This filing is to appear in index as follows: Memorandum of Assignment and Assumption Agreement dated November 30, 2005 related to eighty-four (84) railcars bearing reporting marks: CNW 370135 - 370146, CNW 375000 - 375020, CNW 375022 - 375027 and CNW 375029 - 375073.

Please file this agreement as a secondary document under Recordation 19449-D as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 19449 through 19449-C. The filing fee in the amount of \$33.00 is included in the enclosed check No. 576529. 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) 419-6062.

Sincerely,

Julie M. Woodard
Documentation Coordinator

Enclosures

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT** SURFACE TRANSPORTATION BOARD

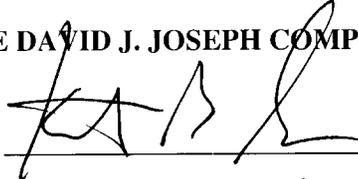
This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of November 30, 2005 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **THE FIFTH THIRD LEASING COMPANY**, a corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated March 22, 1995, as subsequently amended by agreements dated April 11, 1995 and October 26, 2005, between Assignor, as Lessor, and Union Pacific Railroad Company (f/k/a Chicago and North Western Railway Company), for eighty-four (84) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of November 30, 2005.

THE DAVID J. JOSEPH COMPANY

By: 
 Name: Keith B. Gross
 Title: President + CEO

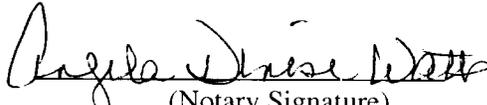
THE FIFTH THIRD LEASING COMPANY

By: 
 Name: Christopher S. Bell
 Title: Assistant Vice President

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30th day of November, 2005, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Keith B. Grass, to me personally known, who stated and acknowledged that he is the President + CEO 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 this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document 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, 2005.


(Notary Signature)

My commission expires:

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30th day of November, 2005, before me the subscriber, Elaine Ellis, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Christopher S Bell, to me personally known, who stated and acknowledged that he/she is the Asst. Vice President of The Fifth Third Leasing Company, a Ohio corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his/her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he/she has so signed, executed and delivered this document 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, 2005.


(Notary Signature)

My commission expires:

ELAINE ELLIS
Notary Public, State of Ohio
My Commission Expires Sept. 14, 2007

**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS

Eighty-four (84) railcars bearing reporting marks as follows:

CNW 370135 - CNW 370146, INCLUSIVE

CNW 375000 - CNW 375020, INCLUSIVE

CNW 375022 – CNW 375027, INCLUSIVE

CNW 375029 – CNW 375073, INCLUSIVE

LEASE: Dated March 22, 1995 between The David J. Joseph Company and Union Pacific Railroad Company (f/k/a Chicago and North Western Railway Company) as subsequently amended by agreements dated April 11, 1995 and October 26, 2005.