



The David J. Joseph Company

August 7, 2006

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

RECORDATION NO. 26474-B FILED

AUG 09 '06

4:30 PM

SURFACE TRANSPORTATION BOARD



Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Options and Remarketing Rights dated as of July 28, 2006, between the following parties:

Buyer: Fifth Third Bank
38 Fountain Square Plaza
Cincinnati, OH 45263

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

Please see Schedule I attached hereto for the equipment, (30) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Options and Remarketing Rights dated July 28, 2006 related to thirty (30) railcars bearing reporting marks: JTSX 30001 - 30077, sporadic.

Please file this as a secondary document under Recordation Number 26474-B as it relates to documents previously filed with the STB under Recordation Numbers 26474 through 26474-A. The filing fee in the amount of \$34.00 is included in the enclosed check No. 581868. 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

AUG 09 '06

4-30 PM

MEMORANDUM OF OPTIONS AND REMARKETING RIGHTS

SURFACE TRANSPORTATION BOARD

This Memorandum of Options and Remarketing Rights (the "Memorandum of Rights") is entered into as of the 28th day of July, 2006, by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation, ("Seller") and **THE FIFTH THIRD LEASING COMPANY**, an Ohio corporation ("Buyer").

WITNESSETH:

WHEREAS, Buyer and Seller are parties to that certain Purchase and Sale Agreement dated as of July 28, 2006 (the "Agreement"), pursuant to which the Buyer purchased Seller's entire right, title and interest in and to the railroad cars identified on Schedule I attached hereto (collectively, the "Cars");

WHEREAS, the Cars are subject to the Lease identified on Schedule I (the "Lease");

WHEREAS, in connection with the transactions contemplated by the Agreement, Buyer granted Seller certain options and remarketing rights, which the parties intend will operate as a lien on the Cars;

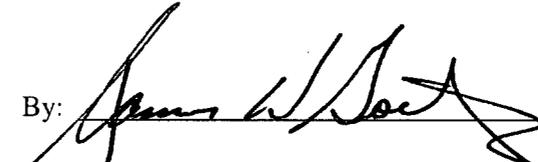
NOW, THEREFORE, in consideration of the premises and mutual covenants and conditions contained herein and in the Agreement, the parties do hereby confirm that the options and remarketing rights granted Seller by Buyer pursuant to the Agreement shall operate as a lien on said Cars and said Cars shall not be sold, leased or otherwise transferred by Buyer except in accordance with and subject to the terms and provisions of said options and remarketing rights.

Upon expiration or termination of said options and remarketing rights referred to herein, Seller and Buyer shall file an instrument with the Surface Transportation Board of the U.S. Department of Transportation terminating said options and remarketing rights of record.

This Memorandum of Rights, being further documentation of the sales, conveyances and transactions contemplated by the Agreement, neither expands upon nor limits the rights and obligations of the parties under the Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Rights to be executed and delivered by their duly authorized representatives as of the date set forth above, but shall be effective as of the Closing Date specified in the Agreement.

THE DAVID J. JOSEPH COMPANY

By: 
Name: James H. Goetz

Title: Executive Vice President & CFO

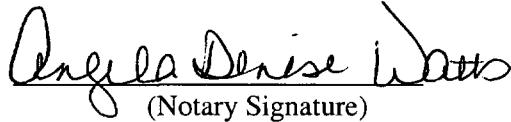
THE FIFTH THIRD LEASING COMPANY

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

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 28th day of July, 2006, 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 James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President & CFO 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 28th day of July, 2006.


(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)
) SS:
COUNTY OF)

On this 28th day of July, 2006, 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 Christopher S Bell, to me personally known, who stated and acknowledged that he/she is the Vice President of The Fifth Third Leasing Company, an 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 28th day of July, 2006.

Angela Denise Watts
(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.

**SCHEDULE I
TO
MEMORANDUM OF OPTIONS AND REMARKETING RIGHTS**

CARS

Thirty (30) railcars bearing reporting marks:

JTSX	30001
JTSX	30007
JTSX	30009
JTSX	30011
JTSX	30012
JTSX	30015
JTSX	30016
JTSX	30017
JTSX	30018
JTSX	30029
JTSX	30032
JTSX	30035
JTSX	30037
JTSX	30038
JTSX	30042
JTSX	30045
JTSX	30047
JTSX	30048
JTSX	30049
JTSX	30055
JTSX	30058
JTSX	30063
JTSX	30064
JTSX	30065
JTSX	30066
JTSX	30067
JTSX	30072
JTSX	30074
JTSX	30076
JTSX	30077

LEASE: Dated June 12, 2006 between The David J. Joseph Company and Martin Marietta Materials, Inc.