

RECORDATION NO. 23390-C FILED

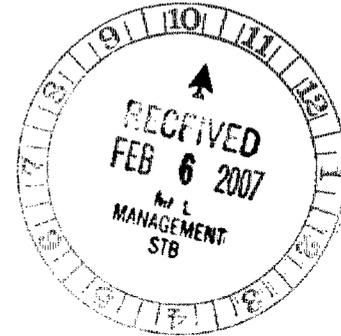
FEB 06 '07 - 10 55 AM

The David J. Joseph Company

SURFACE TRANSPORTATION BOARD

February 5, 2007

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, two (2) originals of the Memorandum of Re-Assignment Agreement dated January 29, 2007 between the following two parties:

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

Assignee: The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.)
300 Pike Street
Cincinnati, OH 45202

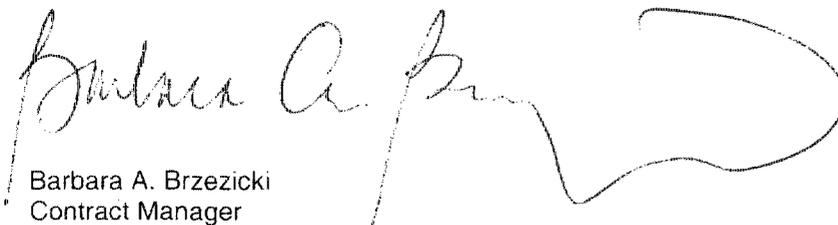
Please see Schedule 1 attached hereto for the equipment, (39) railcars, involved in this transaction.

This filing is to appear in index as follows: Memorandum of Re-Assignment Agreement dated January 30, 2007 related to thirty-nine (39) railcars bearing reporting marks: AIPX 110 – APIX 222, sporadic.

Please file this agreement as a secondary document under Recordation 23390-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 23390. Enclosed is the filing fee in the amount of \$34.00. 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,



Barbara A. Brzezicki
Contract Manager

Enclosures

FEB 06 '07 -10 55 AM

**MEMORANDUM OF
RE-ASSIGNMENT AGREEMENT**

SURFACE TRANSPORTATION BOARD

This Memorandum of Re-assignment Agreement ("Memorandum of Assignment Agreement") made and entered into as of January 29, 2007, by and between **THE FIFTH THIRD LEASING COMPANY**, a corporation organized under the laws of the State of Ohio ("Assignor") and **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignee").

WITNESSETH:

1. ASSIGNOR has agreed to reassign to ASSIGNEE that certain lease agreement dated January 11, 2001 between The David J. Joseph Company (f/k/a Joseph Transportation Service, Inc.), as Lessor, and FPT Cleveland, LLC, as Lessee (the "Lease"), for thirty-nine (39) railcars bearing the railroad reporting markings set forth on Schedule I. Such Lease was assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated February 26, 2001, by and between The David J. Joseph Company ("Seller") and The Fifth Third Leasing Company.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below.

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 set forth in the Purchase and Sale Agreement by and between ASSIGNOR and ASSIGNEE dated as of January 29, 2007.

THE FIFTH THIRD LEASING COMPANY

By: *Randy Willoughby*
Name: Randy D. Willoughby AG

Title: *Commercial Leasing Officer*

THE DAVID J. JOSEPH COMPANY

By: *James H. Goetz*
Name: James H. Goetz

Title: Executive Vice President & CFO

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30 day of Jan, 2007, 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 Randy Willoughby, to me personally known, who stated and acknowledged that he is the COMMERCIAL LEASING OFFICER 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 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 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 30 day of Jan, 2007.

Elaine Ellis
(Notary Signature)

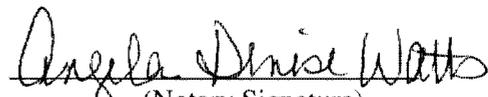
My commission expires:
9.14.07

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

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 29th day of January, 2007 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 29th day of January, 2007.


(Notary Signature)

My commission has no expiration.

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 ASSIGNMENT AND ASSUMPTION AGREEMENT

CARS:

Thirty-nine (39) railcars bearing reporting marks:

	AIPX 214
AIPX 110	AIPX 102
AIPX 107	AIPX 106
AIPX 108	AIPX 112
AIPX 104	AIPX 206
AIPX 216	AIPX 209
AIPX 218	AIPX 212
AIPX 211	AIPX 217
AIPX 205	AIPX 213
AIPX 208	AIPX 210
AIPX 201	AIPX 215
AIPX 204	AIPX 114
AIPX 103	AIPX 116
AIPX 105	AIPX 117
AIPX 109	AIPX 118
AIPX 111	AIPX 119
AIPX 113	AIPX 219
AIPX 202	AIPX 220
AIPX 203	AIPX 221
AIPX 207	AIPX 222

LEASE: Railroad Equipment Lease dated January 11, 2001 between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.), as Lessor, and FPT Cleveland, LLC, as Lessee, (the "Lease"). Such Lease was assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated February 26, 2001, by and between The David J. Joseph Company and The Fifth Third Leasing Company.