

RECORDATION NO. 23116-E FILED

SEP 11 '07 -12 36 PM

SURFACE TRANSPORTATION BOARD



September 11, 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 attached one (1) original of the Memorandum of Amendment No. 1 to Railroad Equipment Lease dated as of August 28, 2007 between the following parties:

Lessee: Structural Metals Inc. d/b/a CMC Steel Texas
 1 Steel Mill Drive
 Seguin, TX 78155

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

Please see Exhibit A for the equipment, (29) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Amendment No. 1 to Railroad Equipment Lease dated as of August 28, 2007 related to twenty-nine (29) railcars bearing reporting marks: SMIX 9500-9529, excluding SMIX 9514.

Please file this agreement as a secondary document under the Recordation Number 23116-E as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 23116 through 23116-D. The filing fee of \$35.00 for this document can be charged to our account. 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,

The David J. Joseph Company

Julie M. Woodard
Documentation Coordinator

Rail Equipment Group

300 Pike Street
Cincinnati, OH 45202-4214
Phone (513) 419-6200
Fax (513) 419-6221

RECORDATION NO. 23116 -E
FILED

SEP 11 '07 -12 36 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF
AMENDMENT NO. 1 TO
RAILROAD EQUIPMENT LEASE**

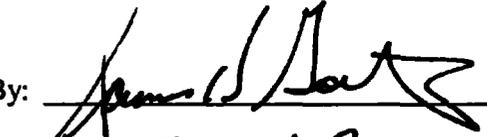
This **MEMORANDUM OF AMENDMENT NO. 1 TO THE RAILROAD EQUIPMENT LEASE** ("Memorandum of Amendment No. 1") entered into this 28th day of August, 2007, is intended to evidence the amendment dated as of August 28, 2007 (the "Amendment No. 1"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **STRUCTURAL METALS, INC. d/b/a CMC Steel Texas** ("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 twenty-nine (29) 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.

FURTHER, the Memorandum of Railroad Equipment Lease (the "Memorandum of Lease") between Lessor and Lessee, was duly filed with the Surface Transportation Board ("STB") on September 28, 2000 with Recordation No. 23116. This Memorandum of Lease Amendment No. 1 should receive Recordation No. 23116-E.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Amendment No. 1 on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

**STRUCTURAL METALS, INC. d/b/a
CMC Steel Texas**

By: 

By: 

Name: JAMES H. GOETZ

Name: PHIL SEIDENBERGER

Title: EXEC VP + CFO

Title: EXEC VP / GEN. MGR

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ~~26th~~^{29th} day of August, 2007, by JAMES H. GOETZ, the EXP-CFO of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Angela Denise Watts
Notary Public

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 TEXAS)
) SS:
COUNTY OF GUADALUPE)

The foregoing instrument was acknowledged before me this 31st day of AUGUST, 2007, by PHIL SEIDENBERGER the EXEC VP / GEN MGR of Structural Metals, Inc. d/b/a CMC Steel Texas, a TEXAS corporation, on behalf of the corporation.

Joyce S. Even
Notary Public

My Commission expires:

5-10-2011

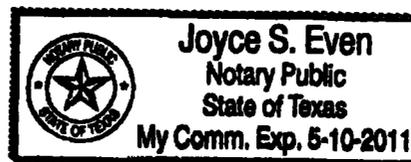


EXHIBIT A

To the Memorandum of Amendment No. 1 dated August 28, 2007, between The David J. Joseph Company and Structural Metals, Inc. d/b/a CMC Steel Texas.

DESCRIPTION OF UNITS

Twenty-nine (29) railcars bearing reporting marks:

SMIX 9500
SMIX 9501
SMIX 9502
SMIX 9503
SMIX 9504
SMIX 9505
SMIX 9506
SMIX 9507
SMIX 9508
SMIX 9509
SMIX 9510
SMIX 9511
SMIX 9512
SMIX 9513
SMIX 9515
SMIX 9516
SMIX 9517
SMIX 9518
SMIX 9519
SMIX 9520
SMIX 9521
SMIX 9522
SMIX 9523
SMIX 9524
SMIX 9525
SMIX 9526
SMIX 9527
SMIX 9528
SMIX 9529