

FEB 05 '08

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SURFACE TRANSPORTATION BOARD



February 5, 2008

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) copy of the Memorandum of Assignment and Assumption Agreement dated January 23, 2008 between the following parties:

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue, Suite 700
Minneapolis, MN 55402

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

Please see Schedule 1 attached hereto for the equipment, (28) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated January 23, 2008 related to twenty eight (28) railcars bearing reporting marks: DJJX 424-453, sporadic.

Please file this as a secondary document under Recordation Number 27337-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 27337. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard
Documentation Coordinator

Enclosures

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

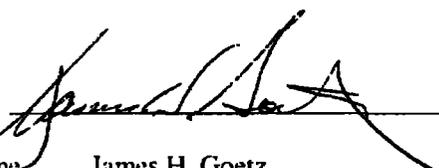
This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of January 23, 2008 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **WELLS FARGO EQUIPMENT FINANCE, INC.**, a Minnesota corporation ("Assignee").

WITNESSETH:

- 1. Assignor has agreed to assign to Assignee that certain lease agreement dated November 6, 2007 for twenty-eight (28) railcars bearing the railroad reporting markings set forth on Schedule 1
- 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 January 23, 2008

THE DAVID J. JOSEPH COMPANY

By: 
 Name: James H. Goetz
 Title: Executive Vice President & CFO

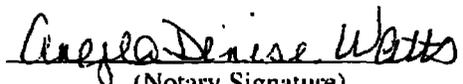
WELLS FARGO EQUIPMENT FINANCE, INC.

By: 
 Name: Peter J. Nuss
 Title: Sr Contract Admin

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 23rd day of January, 2008, 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 23rd day of January, 2008.


(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

STATE OF MINNESOTA)
) SS.
COUNTY OF Hennepin)

On this 21st day of January, 2008, before me the subscriber, Richard Alan Whitcomb, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Frank J. K..., to me personally known, who stated and acknowledged that he/she is the ... of Wells Fargo Equipment Finance, Inc., a Minnesota 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 21 day of January, 2008.

Richard Alan Whitcomb
(Notary Signature)

My commission expires.

December 31, 2010

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

CARS

Twenty-eight (28) railcars bearing reporting marks

DJX000424
DJX000426
DJX000427
DJX000428
DJX000429
DJX000430
DJX000432
DJX000433
DJX000434
DJX000435
DJX000436
DJX000437
DJX000438
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DJX000440
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DJX000445
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DJX000447
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DJX000449
DJX000450
DJX000451
DJX000452
DJX000453

LEASE: Dated November 6, 2007 by and between The David J. Joseph Company and Martin Marietta Materials, Inc