

MAR 17 '08

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SURFACE TRANSPORTATION BOARD



March 17, 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 of Lease dated March 3, 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, (25) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement of Lease dated March 3, 2008 related to twenty five (25) railcars bearing reporting marks: JTSX 79002-79229, sporadic.

Please file this as a secondary document under Recordation Number 27398-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 27398. 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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**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT OF LEASE**

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement of Lease ("Memorandum of Assignment Agreement") made and entered into as of March 3, 2008 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **WELLS FARGO EQUIPMENT FINANCE, INC.**, a Minnesota corporation ("Assignee").

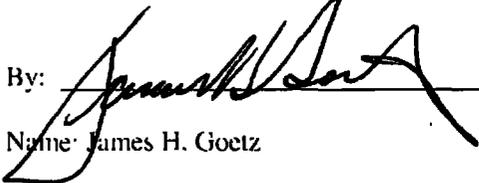
WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain Master Lease Agreement dated February 18, 2008 and Rider No. 1 dated February 18, 2008, between Assignor, as Lessor, and Commercial Metals Company for twenty-five (25) 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.

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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.

THE DAVID J. JOSEPH COMPANY

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

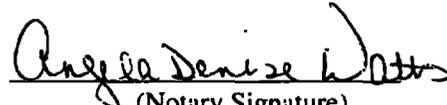
WELLS FARGO EQUIPMENT FINANCE, INC.

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

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 3rd day of March, 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 3rd day of March, 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 14 day of March, 2008, before me the subscriber, MICHELLE LARSON, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named PETER J. NAAS, to me personally known, who stated and acknowledged that ~~he~~she is the SR. CONTRACT ADMIN 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 14 day of March, 2008.



Michelle Larson
(Notary Signature)

My commission expires:

11/31/2010

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

CARS

Twenty-five (25) railcars bearing reporting marks:

JTSX	79211
JTSX	79114
JTSX	79061
JTSX	79125
JTSX	79020
JTSX	79216
JTSX	79002
JTSX	79146
JTSX	79229
JTSX	79138
JTSX	79017
JTSX	79144
JTSX	79088
JTSX	79050
JTSX	79164
JTSX	79167
JTSX	79071
JTSX	79008
JTSX	79060
JTSX	79165
JTSX	79010
JTSX	79191
JTSX	79220
JTSX	79099
JTSX	79102

LEASE: Master Lease Agreement dated February 18, 2008 and Rider No. 1 to Master Lease Agreement dated February 18, 2008 by and between The David J. Joseph Company and Commercial Metals Company.