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SURFACE TRANSPORTATION BOARD



April 7, 2011

Chief, Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, SW  
Washington, DC 20423-0001

Dear Chief:

Please find attached one (1) copy of the Memorandum of Assignment and Assumption Agreement dated March 25, 2011 between the following parties:

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

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

Please see Schedule 1, attached hereto, for the equipment, (11) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated March 25, 2011 related to eleven (11) railcars bearing reporting marks: JTSX 900005 – 900019, sporadic.

Please file this as a secondary document under Recordation Number 27451-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 27451 thru 27451-B. The filing fee in the amount of \$41.00 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

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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 March 25, 2011, by and between WELLS FARGO EQUIPMENT FINANCE, INC., a corporation organized under the laws of the State of Minnesota ("Assignor") and THE DAVID J. JOSEPH COMPANY, a Delaware Corporation ("Assignee").

**WITNESSETH:**

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain Railroad Equipment Lease dated March 26, 2008, between The David J. Joseph Company, as Lessor, and Koppers, Inc., as Lessee (the "Lease"), for eleven (11) 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 March 27, 2008, by and between The David J. Joseph Company ("Seller") and Wells Fargo Equipment Finance, Inc.

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 March 25, 2011.

**WELLS FARGO EQUIPMENT FINANCE, INC.**

By: Julie Milbrath

Name: Julie Milbrath  
Assistant Vice President

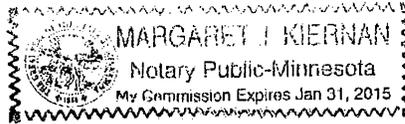
Title: \_\_\_\_\_

**THE DAVID J. JOSEPH COMPANY**

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President Finance, Brokerage



STATE OF MINNESOTA )  
 ) SS:  
COUNTY OF HENNEPIN )

On this 30 day of March, 2011, before me the subscriber, Margaret J. Kiernan, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Julie Milbrath, to me personally known, who stated and acknowledged that he/she is the AVP 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 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 30 day of March, 2011.

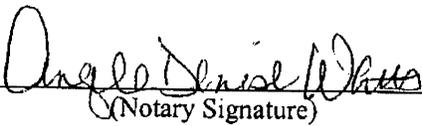
Margaret J. Kiernan  
(Notary Signature)

My commission expires:  
1-31-2015

STATE OF OHIO                    )  
  ) SS  
COUNTY OF HAMILTON        )

On this 25<sup>th</sup> day of March, 2011 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 Kelly C. Poellein, to me personally known, who stated and acknowledged that she is the Vice President Finance, Brokerage 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 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 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 25<sup>th</sup> day of March, 2011.

  
(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:**

Eleven (11) railcars currently bearing reporting marks:

JTSX900005  
JTSX900006  
JTSX900007  
JTSX900011  
JTSX900012  
JTSX900013  
JTSX900014  
JTSX900015  
JTSX900016  
JTSX900018  
JTSX900019

**LEASE:** Railroad Equipment Lease dated March 26, 2008 between The David J. Joseph Company, as Lessor, and Koppers Inc., as Lessee (the "Lease"). Such Lease was assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated March 27, 2008.