

SEP 28 '10 -9 53 PM

SURFACE TRANSPORTATION BOARD



September 24, 2010

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 September 21, 2010 between the following parties:

Assignor: U.S. Bancorp Equipment Finance, Inc.
(successor-in-interest to Firststar Bank N.A.)
13010 SW 68th Parkway, Suite 100
Portland, OR 97223

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, (80) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement effective September 24, 2010 related to eighty (80) railcars bearing reporting marks: TOE 1335 - 1394, inclusive and TOE 1820 - 1839, inclusive.

Please file this as a secondary document under Recordation Number 23130-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 23130 - 23130-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) 419-6082.

Sincerely,

A handwritten signature in black ink, appearing to read 'Barbara A. Brzezicki', written over a white background.

Barbara A. Brzezicki
Contract Manager

Enclosure

Rail Equipment Group

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

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EXHIBIT E

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 September 21, 2010, by and between U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest to Firststar Bank, N.A. with respect to the Cars, as defined below), an Oregon corporation ("Assignor") and THE DAVID J. JOSEPH COMPANY (f/k/a Joseph Transportation Services, Inc.), a Delaware Corporation ("Assignee").

WITNESSETH:

1. ASSIGNOR has agreed to assign to ASSIGNEE that certain lease agreement dated September 14, 2000 between U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest to Firststar Bank, N.A. with respect to the Cars), as Lessor, and Weyerhaeuser Company, as Lessee (the "Lease"), for eighty (80) railcars bearing the railroad reporting markings set forth on Schedule I (the "Cars"). [Such Lease was originally assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated September 14, 2000, by and between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) ("Seller") and U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest to Firststar Bank, N.A. with respect to the Cars)]

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 September 21, 2010.

U.S. BANCORP EQUIPMENT FINANCE, INC.

By: [Signature]Name: MARK KETCHUMTitle: VP - SA Equipment Dept.

THE DAVID J. JOSEPH COMPANY

By: [Signature]Name: Kelly C. PoelleinTitle: VP Finance, Brokerage

STATE OF Oregon)
COUNTY OF Washington) SS:

On this 21st day of September, 2010, before me the subscriber, Susan Miller, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Mark Ketchum, to me personally known, who stated and acknowledged that he/she is the Vice-President-Sr. Equip of U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest Firststar Bank, N.A.), an Oregon 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 21st day of September, 2010.

Susan Miller
(Notary Signature)

My commission expires:
7-11-11



STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 22nd day of September, 2010 before me the subscriber, Barbara A. Brzezicki, 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 he/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 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 22nd day of September, 2010.

Barbara A. Brzezicki
(Notary Signature)

My commission expires:

2-20-11



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires 02-20-11

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

CARS:

Sixty (60) 100-ton, 7500 c.f. wood chip gondolas bearing reporting marks: TOE 1335-1394, inclusive.

and

Twenty (20) 100-ton flatcars bearing reporting marks: TOE 1820-1839, inclusive.

LEASE:

Railroad Equipment Lease dated September 14, 2000 between U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest to Firstar Bank, N.A. with respect to the above Cars), as Lessor, and Weyerhaeuser Company, as Lessee, (the "Lease"). [Such Lease was originally assigned by ASSIGNEE to ASSIGNOR pursuant to that certain Purchase and Sale Agreement dated September 14, 2000, by and between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) and U.S. BANCORP EQUIPMENT FINANCE, INC. (successor-in-interest to Firstar Bank, N.A. with respect to the Cars).]