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www.stb.gov TRANSPORTATION BOARD



August 23, 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 June 30, 2011 between the following parties:

Assignee: The Fifth Third Leasing Company  
38 Fountain Square Plaza  
Cincinnati, OH 45263

Assignor: 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 June 30, 2011 related to eleven (11) railcars bearing reporting marks: JTSX 900005 - 900019, sporadic.

Please file this as a secondary document under Recordation Number 27451-D as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 27451 through 27451-C. 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 June 30, 2011 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **FIFTH THIRD EQUIPMENT FINANCE COMPANY**, an Ohio corporation ("Assignee").

**WITNESSETH:**

1. Assignor has agreed to assign to Assignee that certain lease agreement dated May 26, 2011, between Assignor, as Lessor, and Koppers Inc., for eleven (11) 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.

**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 June 30, 2011.

**THE DAVID J. JOSEPH COMPANY**

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President, Finance - Brokerage

**FIFTH THIRD EQUIPMENT FINANCE COMPANY**

By: Christopher S. Bell

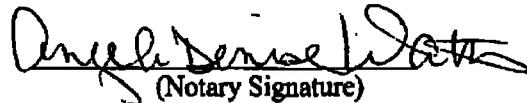
Name: Christopher S. Bell  
Vice President

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

STATE OF OHIO            )  
                                  ) SS:  
COUNTY OF HAMILTON )

On this 30<sup>th</sup> day of June, 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 30<sup>th</sup> day of June, 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.

STATE OF Ohio )  
COUNTY OF Hamilton ) SS:

On this 30<sup>th</sup> day of June, 2011, before me the subscriber, Amy A. Grant, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Christopher S. Bell, to me personally known, who stated and acknowledged that he/she is the Vice President of FIFTH THIRD EQUIPMENT FINANCE COMPANY, a Ohio 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 7 day of July, 2011.

Amy A. Grant  
(Notary Signature)

My commission expires:



AMY A. GRANT  
NOTARY PUBLIC  
STATE OF OHIO  
Recorded in  
Clermont County  
My Comm. Exp. 5/31/15

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

**CARS**

Eleven (11), railcars bearing reporting marks:

JTSX900005  
JTSX900006  
JTSX900007  
JTSX900011  
JTSX900012  
JTSX900013  
JTSX900014  
JTSX900015  
JTSX900016  
JTSX900018  
JTSX900019

**LEASE:** Dated March 26, 2008 between The David J. Joseph Company and Koppers Inc. as subsequently amended by Amendment No. 1 dated May 26, 2011.