



April 10, 2013

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 22, 2013 between the following parties:

Assignee: First Financial Equipment Finance
225 East 5th Street
Cincinnati, OH 45202

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 dated March 22, 2013 related to twenty-five (25) railcars bearing reporting marks: JTSX079002 - 079229, sporadic.

Please file this as a secondary document under Recordation Number 27398-E as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 27398-27398-D. The filing fee in the amount of \$42.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6294.

Sincerely,

Lindsay Ross
Staff Assistant

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement (“Memorandum of Assignment Agreement”) made and entered into as of March 22, 2013 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation (“Assignor”) and **FIRST FINANCIAL EQUIPMENT FINANCE, LLC**, an Ohio limited liability company (“Assignee”).

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain Rider No. 1 dated February 18, 2008, Amendment No. 1 to Rider No. 1 dated March 1, 2013, and the Master Lease Agreement as it pertains to such Rider No. 1, between Assignor, as Lessor, and Commercial Metals Company, as Lessee, 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.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

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 March 22, 2013.

THE DAVID J. JOSEPH COMPANY

By: Kelly C. Poellein

Name: Kelly C. Poellein

Title: Vice President, Finance – Brokerage

FIRST FINANCIAL EQUIPMENT FINANCE, LLC

By: Shelly Maxwell

Name: Shelly Maxwell

Title: VP

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 22nd day of March, 2013, before me the subscriber, Julie M. Woodard, 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 22nd day of March, 2013.

Julie M Woodard
(Notary Signature)

My commission expires:

9-24-17



Julie M. Woodard
Notary Public, State of Ohio
My Commission Expires 09-24-2017

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 22nd day of March, 2013, before me the subscriber, Beverly A. Callahan Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Shelly Maxwell, to me personally known, who stated and acknowledged that he/she is the VP of First Financial Equipment Finance, LLC, an Ohio limited liability company, 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 22 day of March, 2013.

Beverly A. Callahan
(Notary Signature)

My commission expires:

10/15/13



BEVERLY A. CALLAHAN
Notary Public, State of Ohio
My Commission Expires
October 15, 2013
Recorded in Butler County

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

Twenty-five (25) railcars bearing reporting marks:

JTSX079002
JTSX079008
JTSX079010
JTSX079017
JTSX079020
JTSX079050
JTSX079060
JTSX079061
JTSX079071
JTSX079088
JTSX079099
JTSX079102
JTSX079114
JTSX079125
JTSX079138
JTSX079144
JTSX079146
JTSX079164
JTSX079165
JTSX079167
JTSX079191
JTSX079211
JTSX079216
JTSX079220
JTSX079229

LEASE: Master Lease Agreement between The David J. Joseph Company and Commercial Metals Company dated February 18, 2008 with Rider No. 1 dated February 18, 2008 and Amendment No. 1 to Rider No. 1 dated March 1, 2013.