

NEW NO.

LAW OFFICES

ALVORD AND ALVORD

200 WORLD CENTER BUILDING

918 SIXTEENTH STREET, N.W.

WASHINGTON, D.C.

20006-2973

OF COUNSEL
JESS LARSON
JOHN L. INGOLDSBY
URBAN A. LESTER

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

ROBERT W. ALVORD
ALBERT H. GREENE
CARL C. DAVIS*
CHARLES T. KAPPLER
JOHN H. DOYLE
MILTON C. GRACE*
GEORGE JOHN KETO**
RICHARD N. BAGENSTOS

* NOT A MEMBER OF D.C. BAR
** ALSO A MEMBER OF OHIO BAR

13838
MAILING ADDRESS
"ALVORD"
TELEPHONE
AREA CODE 202
398 2266
TELEX
440348 CDAA UI

November 10, 1982

NOV 10 1982 - 11 40 AM

INTERSTATE COMMERCE COMMISSION

No.
Date NOV 10 1982
Fee \$ 50.00

ICC Washington, D.C.

2-314A042

Ms. Agatha L. Mergenovich
Secretary
Interstate Commerce Commission
Washington, D.C.

REGISTRATION NO. 100

NOV 10 11 39 AM '82

RECEIVED

Dear Ms. Mergenovich:

Enclosed for recordation under Section 11303(a) of Title 49 of the U.S. Code are the original and two counterparts of an Amended and Restated Equipment Lease Agreement dated as of October 15, 1982, a "primary document" as that term is defined in 49 C.F.R. §1116.1(a).

A general description of the railroad maintenance-of-way equipment covered by the enclosed document and intended for use related to interstate commerce is set forth in Schedule A attached to this letter and made a part hereof.

The names and addresses of the parties to the Amended and Restated Equipment Lease Agreement are:

Lessor: Steiner Financial Corporation
One Market Plaza
San Francisco, California 94105

Lessee: Southern Pacific Transportation Company
One Market Plaza
San Francisco, California 94111

The undersigned is agent for the Lessor mentioned in the enclosed document and has knowledge of the matters set forth therein.

Kindly return the original and one counterpart of the Amended and Restated Equipment Lease Agreement to Eduardo R. Vidal, Esq., Chapman and Cutler, 111 West Monroe Street, Chicago, Illinois 60603

Also enclosed is a check in the amount of \$50 covering the required recordation fee.

C. A. Kappler

Ms. Agatha L. Mergenovich
November 10, 1982
Page Two

A short summary of the enclosed primary document
to appear in the Index follows:

Amended and Restated Equipment Lease Agreement
dated as of October 15, 1982 between Steiner Financial
Corporation, as Lessor, One Market Plaza, San Francisco,
California 94105, and Southern Pacific Transportation
Company, as Lessee, One Market Plaza, San Francisco,
California 94111 covering railroad maintenance-of-way
equipment.

Very truly yours,

Charles T. Kappler

SCHEDULE A

DESCRIPTION OF EQUIPMENT

<u>Acceptance Supplement No.</u>	<u>Description</u>	<u>Vendor</u>	<u>Serial No.</u>
1	Caterpillar Lift Truck	Peterson Tractor Co.	89W644
2	Caterpillar Lift Truck	Peterson Tractor Co.	89W638
3	Caterpillar Lift Truck	Peterson Tractor Co.	89W636
4	Caterpillar Lift Truck	Peterson Tractor Co.	89W637
5	Ballast Regulator	Plasser American Corp.	1416
6	Ballast Regulator	Plasser American Corp.	1417
6	Pallet Truck	Eaton Corporation	373919
7	Caterpillar Lift Truck	Peterson Tractor Co.	89W646
8	Forklift Truck	Eaton Corporation	373600
10	Caterpillar Lift Truck	Peterson Tractor Co.	40X2130
11	Clark Forklift Truck	Clark Equipment Company	NST245- 0196-4725
12	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-224
13	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-222
14	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-223
15	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-40
16	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-39
17	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-45
18	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-47
19	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-46
20	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-50
21	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-48
22	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-49
23	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-251
24	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-252
25	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-249
26	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-253
27	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-250
28	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-254
29	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-262
30	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-259
31	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-258
32	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-257
33	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-256
34	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-255
35	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-260
36	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-261
37	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-268
38	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-267
39	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-263
40	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-265
41	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-264
42	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-266
43	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-274

<u>Acceptance Supplement No.</u>	<u>Description</u>	<u>Vendor</u>	<u>Serial No.</u>
44	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-273
45	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-270
46	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-269
47	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-271
48	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-272
49	Fork Lift Truck	Western Lift Trucks	379331
50	Fork Lift Truck	Western Lift Trucks	379332

Interstate Commerce Commission
Washington, D.C. 20423

11/10/82

OFFICE OF THE SECRETARY

Eduardo R. Vidal, Esq
Alvord & Alvord
200 World Center Building
918 16th St., N.W.
Washington, D.C. 20006-2973

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 11/10/82 at 11:40am , and assigned re-
recording number(s). 13838

Sincerely yours,

Agatha L. Mergenovich
Agatha L. Mergenovich
Secretary

Enclosure(s)

13838

REGISTRATION NO. Filed 1426

NOV 10 1982 -ii 40 AM

INTERSTATE COMMERCE COMMISSION

AMENDED AND RESTATED EQUIPMENT LEASE AGREEMENT

Dated as of October 15, 1982

Between

STEINER FINANCIAL CORPORATION

LESSOR

And

SOUTHERN PACIFIC TRANSPORTATION COMPANY

LESSEE

(Southern Pacific No. 82-2)

Exhibit A
(to Participation Agreement)

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ATTACHMENTS TO LEASE

- Annex A - Schedule
- Annex B - Acceptance Supplement
- Annex C - Stipulated Loss Values
- Annex D - Description of Equipment

AMENDED AND RESTATED EQUIPMENT LEASE AGREEMENT

This Amended and Restated Equipment Lease Agreement dated as of October 15, 1982 is a First Amendment to, and Restatement of, a Lease Agreement by and between the parties hereto dated February 5, 1982 (hereinafter called the "Original Lease"), restates and replaces the Original Lease in its entirety. The Original Lease was executed on February 10, 1982.

RECITALS

WHEREAS, the parties entered into the Original Lease and all equipment thereunder has been accepted by Lessee and purchased by Lessor:

WHEREAS, the parties now desire to amend the Original Lease and have agreed that all amendments thereto shall be retroactive to the execution of the Original Lease; and

WHEREAS, the parties desire to amend and restate the Original Lease in its entirety for simplicity.

NOW THEREFORE, In consideration of the premises and the mutual covenants contained herein, the parties agree as follows:

SECTION 1. PARTIES.

The name and address of Lessor (herein called Lessor) is Steiner Financial Corporation, a Utah corporation, One Market Plaza, San Francisco, California 94105, and the name, address and state of incorporation of Lessee (herein called Lessee) is Southern Pacific Transportation Company, a Delaware corporation, One Market Plaza, San Francisco, California 94111.

SECTION 2. LEASING.

Lessor hereby leases to Lessee and Lessee hereby leases from Lessor upon the following terms and conditions, such items of equipment (the Unit or Units) as are described in the Schedule attached hereto as Annex "A" (hereinafter called the Schedule) and set forth and more fully described in one or more Acceptance Supplements (substantially in the form of Annex "B" attached hereto) executed by Lessor and Lessee pursuant to the Original Lease, and in Annex D hereto. Such Acceptance Supplements are hereby confirmed and made a part hereof, and shall constitute valid Acceptance Supplements hereunder, effective to subject the Units to the terms and conditions of this Lease. Upon delivery of each Unit by the manufacturer or supplier thereof, Lessee as

agent for Lessor will inspect such Unit, Lessee on behalf of Lessor will accept delivery of such Unit under the Purchase Order relating thereto and immediately thereafter will execute and deliver to Lessor an Acceptance Supplement, and when executed by Lessor, such Unit shall be deemed to have been delivered to and accepted by Lessee under this Lease and shall be subject thereafter to all the terms and conditions of this Lease.

SECTION 3. TERM AND RENT.

The Term with respect to each Unit shall commence on the date of delivery thereof (as stated in the Acceptance Supplement pertaining to such Unit), and shall continue for the period specified in the Schedule along with any renewal term, unless this Lease shall have been earlier terminated as herein provided. During the Term, Lessee agrees to pay to Lessor Quarterly Rent and all other amounts as required by and to the extent set forth herein and in the Schedule.

All payments of Quarterly Rent and such other amounts shall be made so that Lessor shall have immediately available funds on the date such Quarterly Rent and other sums are payable hereunder, and shall be paid to Lessor at its address as set forth above or at such other address as Lessor may direct by notice in writing to Lessee.

SECTION 4. NO WARRANTIES BY LESSOR.

LESSEE ACKNOWLEDGES AND AGREES (1) THAT EACH UNIT IS OF A SIZE, DESIGN, CAPACITY AND MANUFACTURE SELECTED BY LESSEE, (2) THAT AS BETWEEN LESSEE AND LESSOR, LESSEE IS SATISFIED THAT EACH UNIT IS SUITABLE FOR ITS PURPOSES, (3) THAT LESSOR IS NOT A MANUFACTURER OR INSTALLER THEREOF NOR A DEALER IN PROPERTY OF SUCH KIND AND (4) THAT LESSOR HAS NOT MADE AND DOES NOT HEREBY MAKE, ANY REPRESENTATION OR WARRANTY OR COVENANT OF ANY KIND OR CHARACTER WITH RESPECT TO THE UNITS OR THE DESIGN, VALUE, MERCHANTABILITY, FITNESS, CONDITION, QUALITY OF MATERIAL OR WORKMANSHIP THEREOF OR CONFORMITY OF THE UNITS TO THE SPECIFICATIONS OF ANY PURCHASE ORDER RELATING THERETO, DURABILITY OR SUITABILITY OF THE UNITS IN ANY RESPECT OR IN CONNECTION WITH OR FOR THE PURPOSES AND USES OF LESSEE, OR ANY OTHER REPRESENTATION OR WARRANTY OR COVENANT OF ANY KIND OR CHARACTER, EXPRESS OR IMPLIED, WITH RESPECT THERETO. LESSOR SHALL HAVE NO RESPONSIBILITY OR LIABILITY TO LESSEE OR ANY OTHER PERSON WITH RESPECT TO ANY OF THE FOLLOWING: (i) ANY LIABILITY (INCLUDING, WITHOUT LIMITATION, STRICT OR ABSOLUTE LIABILITY IN TORT OR BY STATUTE IMPOSED), LOSS OR DAMAGE CAUSED OR ALLEGED TO BE CAUSED DIRECTLY OR INDIRECTLY BY THE UNITS OR BY ANY OTHER CIRCUMSTANCES IN CONNECTION THEREWITH, (ii) THE USE, OPERATION OR PERFORMANCE OF THE UNITS OR ANY RISKS RELATING THERETO, (iii) DELAY IN OBTAINING THE UNITS OR ANY INTERRUPTION OF SERVICE, LOSS OF BUSINESS OR ANTICIPATED PROFITS OR CONSEQUENTIAL DAMAGES, (iv) DELIVERY, INSTALLATION, OPERATION, SERVICING, MAINTENANCE, REPAIR, IMPROVEMENT OR REPLACEMENT OF THE UNITS OR (v) ANY OTHER DAMAGES

WHATSOEVER AND HOWSOEVER CAUSED. Lessor authorizes Lessee, at Lessee's expense, to assert for Lessor's account, during the term of this Lease, so long as no default shall have occurred hereunder, all of Lessor's rights under any manufacturer's or any seller's warranty of the Units, and Lessor agrees to cooperate with Lessee in asserting such rights; provided, however, that Lessee shall indemnify and hold harmless Lessor from and against any and all claims, and all costs, expenses, damages, losses and liabilities incurred or suffered by Lessor in connection therewith, as a result of or incident to, any action by Lessee pursuant to the above authorization. Any amount received by Lessor as payment under any warranty pursuant to the above authorization shall be applied to restore the Units to as good a condition as such Units were or should have been when delivered to Lessee hereunder, ordinary wear and tear excepted, and, so long as no Event of Default shall have occurred and be continuing, the balance of such amount, if any, shall be paid over to Lessee.

SECTION 5. OBLIGATIONS OF LESSEE UNCONDITIONAL.

This Lease is a net lease and Lessee acknowledges and agrees that Lessee's obligation to pay all Quarterly Rent and all other amounts required by and to the extent set forth herein and in the Schedule and the rights of Lessor in and to such Quarterly Rent and such other amounts shall be absolute and unconditional, and shall not be affected by any circumstance, including, without limitation, (i) any set-off, counterclaim, abatement, recoupment, reduction, defense, suspension or other rights of Lessee or the manufacturer or supplier of the Units for any reason whatsoever, (ii) any defect in design, condition, operation, fitness for purpose or use of, or any damage to or loss or destruction of, any Unit or any interruption or cessation in the use or the possession thereof by Lessee for any reason whatsoever, (iii) any insolvency, bankruptcy reorganization or similar proceeding by or against Lessee or Lessor (including any anticipatory or actual rejection or breach of this Lease in whole or in part by any trustee or receiver of Lessee's or Lessor's assets or by court in any such proceeding) or (iv) any other circumstance, happening or event whatsoever, whether or not similar to the foregoing, including, without limitation, the invalidity, lack of enforceability or due authorization of this Lease or any provision hereof, or the existence of any mortgages, liens, security interests, charges, encumbrances or claims (hereinafter called Liens) or rights of others whatsoever with respect to the Units, whether or not resulting from claims against Lessor not related to the ownership of the Units. To the extent permitted by applicable law, Lessee hereby waives any and all rights which it may now have or which at any time hereafter may be conferred upon it, by statute or otherwise, to terminate, cancel, quit or surrender the lease of any of the Units except in accordance with the express terms hereof. Each rental or other payment made by Lessee hereunder shall be final and Lessee shall not seek to recover all or any

part of such payment from Lessor or any assignee pursuant to Section 17 hereof for any reason whatsoever; provided, however, nothing contained in this Lease shall be construed as a waiver of the Lessee's right to seek, or its entitlement to, monetary damages or specific performance on account of any failure of Lessor to perform its obligations under this Lease or on account of any act or the breach of any warranty or representation of Lessor so long as Lessee shall continue to make the payments of Quarterly Rent and all other payments due hereunder and continue to perform its obligations under this Lease.

SECTION 6. TAXES AND LIENS

Lessee shall pay and discharge, and hold Lessor and any assignee of Lessor pursuant to Section 17 hereof harmless from and against, all license and registration fees, all assessments and all taxes (including without limitation all sales, gross receipts, use, rental and property taxes) or similar charges, together with any penalties, fines or interest thereon which may now or hereafter be imposed upon the purchase, delivery, ownership, leasing, maintenance, possession, return or use of the Units, or upon this Lease, or the Quarterly Rent payments or other amounts due or to become due hereunder, excluding, however, (i) all Federal taxes on or measured by the net income of the Lessor or any assignee thereof, (ii) any state and local taxes measured by Lessor's or any such assignee's income, to the extent such state and local taxes do not exceed in the aggregate an amount equal to the maximum corporate income tax rate in the state where the Lessor or any assignee thereof has its principal place of business as if all the net income of Lessor or such assignee resulting from this Lease were subject to the state tax of such state without apportionment to any other state; provided however, that Lessee shall be under no obligation to pay any such assessment, tax or similar charge or any penalties, fines or interest relating thereto so long as it is contesting in good faith by appropriate legal proceedings such assessment, tax or similar charge and the non-payment thereof does not, in the reasonable opinion of Lessor or any assignee of Lessor, materially adversely affect the title, property or rights of such party hereunder. Lessee shall not, directly or indirectly, create, incur, assume or suffer to exist any liens or charges arising by virtue of claims against any party on any of the Units and Lessee will take such action at its own expense as may be necessary to duly discharge each such lien. In case any report or return is required to be made with respect to any obligation to indemnify by Lessee under this Section, Lessee will either (after notice to Lessor) make such report or return in such manner as will show the ownership of the Units in Lessor and send a copy of such report or return to Lessor or will notify Lessor of such requirement and make such report or return in such manner as shall be satisfactory to Lessor. The amount which Lessee shall be required to pay to

Lessor or any assignee thereof pursuant to this Section 6 shall be an amount sufficient to restore such party to the same net after-tax rate of return and after-tax cash position, after considering the effect of such payment on its United States Federal income taxes and state income taxes or franchise taxes based on net income, that such party would have had or been in had such payment not been made. The calculation of the amounts owed by Lessee hereunder shall be made by the "Big Eight" accounting firm then engaged by Lessor in connection with its annual audit and shall be presented to Lessee with sufficient specificity to enable the Lessee to verify the calculations. Lessee shall have thirty (30) days to review the calculations and notify Lessor, in writing, of its disagreement as to the amounts owing. On or before the expiration of such thirty (30) day period, Lessee shall pay the amount calculated by Lessor's accounting firm as owing hereunder, whether or not Lessee has so notified Lessor. However, if Lessee so notifies Lessor and is later established by agreement of Lessor or by final determination of a court of competent jurisdiction to have overpaid the amounts owing, Lessor shall repay such amounts with interest at the prime rate charged by Crocker National Bank in San Francisco, California as announced from time to time, from the date of overpayment.

SECTION 7. INSURANCE.

Lessee shall insure the Units to the extent and in the manner as set forth in the Schedule.

SECTION 8. INSPECTION.

Lessor and any assignee thereof pursuant to Section 17 hereof shall have the right, but not the duty, to inspect the Units. Upon the request of Lessor or such assignee, Lessee shall confirm to Lessor or such assignee the location of each Unit and shall, at any reasonable time, make the Units, and Lessee's records pertaining to the Units available to Lessor or such assignee for inspection.

SECTION 9. USE, MAINTENANCE, ADDITIONS AND IMPROVEMENTS.

9.1. Use and Maintenance. Lessee agrees that the Units will be used solely in the conduct of its business and in compliance with any and all statutes, laws, ordinances and regulations of any governmental agency applicable to the use of the Units, and will at all times be and remain in the possession and control of Lessee at the locations(s) as set forth in the Schedule. Throughout the Term, the possession, use and maintenance of each of the Units shall be at the sole risk and expense of Lessee. Lessee, at its own cost and expense, will repair and

maintain the Units so as to keep each Unit in as good condition as when delivered to Lessee hereunder, ordinary wear and tear excepted. In addition, Lessee shall maintain each Unit in such condition as will enable such Unit to perform the functions for which it was originally intended, and shall maintain each Unit in accordance with the specifications of the manufacturer of such Unit and in accordance with the standards prescribed by the Association of American Railroads or any governmental authority having jurisdiction over the Units, and without limiting the foregoing, according to those standards applied by Lessee to equipment owned by it. Lessee will not, without prior written consent of Lessor and subject to such conditions as Lessor may impose for its protection, affix or install any Unit to or in any real property.

9.2. Additions and Improvements. (a) Generally. Except as may be required pursuant to Subsection (b) hereof, Lessee shall not, without the prior written approval of Lessor, which approval shall not be unreasonably withheld, make any addition or improvement to any Unit which is not readily removable without causing material damage to any Unit, unless such addition or improvement constitutes an "Improvement" which Lessee may finance pursuant to the provisions of Revenue Procedure 79-48. Lessee shall be entitled from time to time during the term of this Lease to acquire and install, at Lessee's expense, such additions or improvements to any Unit readily removable without causing material damage to any Unit and which do not impair the value or utility of any Unit as originally delivered hereunder to Lessee (ordinary wear and tear excepted).

(b) Compliance with Law. Lessee agrees to make, at its own expense and without offset for rent or other amounts due hereunder, any addition or improvement required to be made to any Unit in order to satisfy Lessee's obligations set forth in Section 9.1 hereof. Any such addition or improvement shall immediately and without further act become the property of Lessor.

(c) Severable Additions. Should Lessee install, at its own expense, any addition or improvement on any Unit which is readily removable without causing material damage to such Unit and which does not impair the value or utility of such Unit as originally delivered hereunder to Lessee (ordinary wear and tear excepted), and provided that no Event of Default or event which but for the lapse of time or the giving of notice or both would be an Event of Default, shall have occurred and be continuing, Lessee may remove such addition or improvement before such Unit is returned to Lessor, and Lessee shall thereafter own such addition or improvement. Lessee shall repair all damage to such Unit resulting from such installation and removal so as to restore such Unit to the condition in which it existed prior to the installation of such addition or improvement (ordinary wear and tear excepted). Notwithstanding the foregoing and provided that

Lessee has not exercised its option to purchase such Unit pursuant to Section 19 hereof or to renew this Lease with respect to such Unit pursuant to Section 20 hereof, at the end of the applicable initial term or any renewal term of this Lease, Lessor shall be entitled to purchase from Lessee any such addition or improvement at its then Fair Market Value as defined in Section 19. If Lessor agrees, Lessee shall not be required to remove any such addition or improvement if the retention of such addition or improvement will not adversely affect the operating capabilities of such Unit in the possession of Lessor. Any addition or improvement not so removed shall become the property of Lessor upon return of such Unit to Lessor.

(d) Nonseverable Additions. Should Lessee make to any Unit any addition or improvement which is not readily removable without causing material damage to such Unit, such addition or improvement shall immediately and without further act become the property of Lessor.

SECTION 10. FILING AND IDENTIFICATION OF EQUIPMENT.

10.1. Filing. Lessee will cause this Lease and all other instruments and financing statements executed pursuant hereto including any assignment of the Lessor's rights hereunder, to be filed pursuant to the Uniform Commercial Code of the State of California, and will cause the interest of Lessor and any assignee thereof to be noted on the title certificates of all Units properly covered by vehicle titling acts, and will cause the Lease and such other instruments and financing statements to be duly filed and recorded in such other places within or without the United States as Lessor or any assignee thereof may reasonably request and will furnish Lessor and any such assignee proof thereof. Lessee will, from time to time, do and perform any other act and will execute, acknowledge, deliver, file, register and record (and will refile, reregister or rerecord whenever required) any and all further instruments required by law or reasonably requested by Lessor or any assignee thereof for the purpose of protecting Lessor's title to, or such assignee's security interest in, any Unit to the satisfaction of such party or for the purpose of carrying out the intention of this Lease, and in connection with any such action, will deliver to the Lessor and any assignee thereof proof of such filings and an opinion of counsel reasonably satisfactory to Lessor and such assignee that such action has been properly taken. Lessee will pay all costs, charges and expenses incident to any such filing, refiling, recording and rerecording or depositing and redepositing of any such instruments or incident to the taking of such action, including any opinion of counsel required pursuant to this Section.

10.2. Identification. Lessee shall, at its own expense, cause each Unit to be legibly and permanently marked, in a

reasonably prominent location, with a plate or other marking which plate or other marking shall set forth the following legend:

"Leased from Steiner Financial Corporation,
as Owner, and Subject to a Recorded Security
Interest."

with appropriate changes thereof and additions thereto as from time to time may be requested in writing by Lessor or its assignee or may be required by law in order to protect the title of Lessor to such Unit, its rights under this Lease and the rights of any assignee of Lessor. Lessee will not place any such Unit in operation or exercise any control or dominion over the same until the required legend shall have been so marked on both sides thereof. Lessee shall not remove or deface, or permit to be removed or defaced, any of the identifying manufacturer's serial number of any Unit, or any such plate or other marking placed on any Unit. In the event of such removal or defacement, Lessee shall promptly cause such manufacturer's serial number or such plate or other marking to be replaced. Except as above provided, Lessee will not allow the name of any person, association or corporation to be placed on any Unit as a designation that might be interpreted as a claim of ownership, provided, however, that Lessee may cause any Unit to be lettered with the names or initials or other insignia customarily used by Lessee.

SECTION 11. INDEMNIFICATION.

Lessee shall indemnify Lessor and any assignee thereof pursuant to Section 17 hereof against and hold Lessor and any such assignee harmless from any and all liabilities, losses, damages, injuries, penalties, claims, demands, actions, suits, costs and expenses including reasonable attorney's fees, and including but not limited to any of the foregoing arising or imposed upon Lessor or such assignee under the doctrine of strict liability or arising out of the manufacture, ordering, purchase, acceptance, lease, possession, operation, condition, return or use of the Units, or by operation of law. Lessee agrees that upon written notice by Lessor or any assignee thereof of the assertion of such a liability, loss, damage, injury, penalty, claim, demand, action or suit, Lessee shall assume full responsibility for the defense thereof. The indemnities and assumptions of liability in this Section 11 contained shall continue in full force and effect notwithstanding the termination of this Lease or or the termination of the term hereof in respect of any one or more Units, whether by expiration of time, by operation of law or otherwise, provided, however, that such indemnities and assumptions of liability shall not apply in respect of any matters referred to in this Section 11 occurring after the termination of this Lease with respect to any Unit, except for any such matter occurring after such termination with respect to any Unit arising prior to the redelivery to and acceptance of such Unit by Lessor or such other party designated by the Lessee.

SECTION 12. RETURN OF UNITS.

Upon the expiration or termination of this Lease, Lessee, at its own expense, shall return the Units to Lessor pursuant to the terms set forth in the Annex to the Schedule and in the condition in which the Units are required to be maintained pursuant to Section 9 hereof. The Units, upon redelivery pursuant hereto, shall be free and clear of all Liens, other than Liens which result from claims against Lessor which do not result or arise from the failure of Lessee to perform any of its obligations hereunder.

SECTION 13. LOSS OR DAMAGE.

In the event that any Unit is damaged so as to preclude its use for the purpose intended, lost, stolen or destroyed by any cause or requisitioned or appropriated by any governmental authority (each such occurrence being an Event of Loss), Lessee shall promptly and fully inform Lessor and any assignee thereof pursuant to Section 17 hereof of such Event of Loss and shall pay on the Quarterly Rent Date (as set forth in the Schedule) immediately following such Event of Loss, the sum of (a) the Stipulated Loss Value specified in Annex "C" attached hereto, plus (b) the installment of Quarterly Rent with respect to such Unit due on such Quarterly Rent Date. Upon receipt by Lessor of such Stipulated Loss Value and all Quarterly Rent and all other amounts due and payable pursuant to this Lease or as described in the Schedule with respect to such Unit, this Lease shall be deemed terminated as to such Unit and so long as no Event of Default hereunder or event which with the lapse of time or the giving of notice or both would become such an Event of Default shall have occurred and be continuing, Lessee shall be entitled to receive any insurance proceeds with respect to such Unit up to the amount of the Stipulated Loss Value that Lessee has paid Lessor pursuant to this Section. Any excess of such proceeds or other sums over such amount, if any, paid by Lessee shall be remitted to Lessor. If such Unit has been damaged so as to preclude its use for the purpose intended, following payment of the Stipulated Loss Value of such Unit in accordance with the above provisions, Lessee shall either purchase such Unit (subject to Lessee retaining the purchase price up to the Stipulated Loss Value as described below) for an amount equal to the Fair Market Value thereof as defined in Section 19 or, as agent for Lessor, dispose of such Unit as soon as it is able to do so for the best price obtainable. Any such purchase or disposition shall be on an "as is, where is" basis without representation or warranty, express or implied. So long as no Event of Default hereunder or event which with the lapse of time or the giving of notice or both would become such an Event of Default shall have occurred and be continuing, as to each Unit so purchased or disposed of, Lessee may, after paying Lessor the amounts specified above, retain all amounts of

such purchase price from Lessee or sale proceeds from a third party, plus, any insurance proceeds received by Lessee by reason of such Event of Loss, up to the Stipulated Loss Value and Lessee's reasonable costs and expenses of disposition attributable thereto, and shall remit the excess, if any, to Lessor. Should any Unit be damaged, so as not to preclude its use for the purpose intended, but be capable of repair, Lessee shall repair the same at its sole cost and expense and this Lease shall continue in full force and effect. Any proceeds from insurance received by Lessor as compensation for any damage capable of repair shall be applied to the cost of repair, and so long as no Event of Default hereunder or event which with the lapse of time or the giving of notice or both would become such an Event of Default shall have occurred and be continuing, Lessor agrees to release such proceeds to Lessee for such purpose upon receipt by Lessor of information indicating that such repair has been made in a manner satisfactory to Lessor.

SECTION 14. EVENTS OF DEFAULT.

(a) If Lessee shall default in the payment of any Quarterly Rent or any other amount due and payable hereunder or pursuant to the Schedule and such default shall continue for 15 days after the same shall become due, or (b) if Lessee shall make or permit any assignment or transfer of this Lease, or of possession of any Unit not permitted by this Lease or shall fail to maintain the insurance required by Section 7 hereof, or (c) if Lessee fails to perform any other term, provision or condition in this Lease or in any document or certificate furnished by Lessee in connection herewith within 30 days after Lessor shall have demanded in writing performance thereof, or (d) if any representation or warranty made by Lessee herein or in any document or certificate furnished to Lessor in connection herewith shall prove to have been incorrect in any material respect when any such representation or warranty was made or given hereunder or thereunder, or (e) if Lessee becomes insolvent or fails generally to pay its debts as such debts become due, or causes or suffers an order for relief to be entered against it under applicable federal or state bankruptcy law, or makes an assignment for the benefit of creditors or applies for or consents to the appointment of a custodian, trustee or receiver for Lessee or for the major part of its property, or (f) if a custodian, trustee or receiver is appointed for Lessee or for the major part of its property and is not discharged within 30 days after such appointment, or (g) if bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings, or other proceedings for relief under any bankruptcy law or similar law for the relief of debtors, are instituted by or against Lessee and, if instituted against Lessee, are consented to or are not dismissed within 30 days after such institution (each of the events described in clauses (a) through (g) above being an Event of Default), then if and to the extent permitted by applicable law, Lessor shall have the right to exercise any one or more of the remedies set forth below.

SECTION 15. REMEDIES AND WAIVER.

15.1. Remedies. Upon the occurrence of any Event of Default and at any time thereafter Lessor may, at its option, declare this Lease to be in default and at any time thereafter Lessor may do any one or more of the following with respect to the Units as Lessor in its sole discretion shall elect, to the extent permitted by, and subject to compliance with any mandatory requirements of, applicable law then in effect: (a) proceed by appropriate court action or actions either at law or in equity, to enforce performance by Lessee of the applicable covenants of this Lease or to recover damages for the breach thereof; (b) by notice in writing terminate this Lease, whereupon all rights of Lessee to the use of the Units shall absolutely cease and terminate but Lessee shall remain liable as hereinafter provided; and thereupon Lessee, if so requested by Lessor, shall at Lessee's expense promptly return the Units to the possession of Lessor and in the condition required upon the return thereof pursuant to and in accordance with the terms hereof, and if requested by Lessor will store the Units at Lessee's own risk and expense in such storage area as the Lessor may designate for 270 days, or Lessor, at its option, may enter upon the premises where the Units are located and take immediate possession of and remove the same by summary proceedings or otherwise. Upon receipt of notice of termination of this Lease pursuant to clause (b) above, Lessee shall, without further demand, forthwith pay to Lessor an amount equal to any unpaid Quarterly Rent and all other amounts due and payable hereunder or pursuant to the Schedule for all periods up to and including the Quarterly Rent Date following the date on which Lessor has declared this Lease to be in default, plus, as damages for loss of bargain and not as a penalty whichever of the following amounts Lessor, in its sole discretion, shall specify: (x) a sum with respect to each Unit which represents the excess of the present worth, at the time of such termination, of all rentals for such Unit which would otherwise have accrued hereunder from the date of such termination to the end of the term of this Lease over the then present worth of the then Fair Rental Value of such Unit for such period computed by discounting from the end of such Term to the date of such termination, such present worth to be computed in each case on a basis of a 8% per annum discount, compounded quarterly from the respective dates upon which rentals would have been payable hereunder had this Lease not been terminated, or (y) an amount equal to the excess if any of the Stipulated Loss Value of such Unit as of the rental payment date on or immediately preceding the date of termination over the Fair Market Value thereof at such time; provided, however, that in the event Lessor shall have sold any Unit, Lessor, in lieu of collecting any amounts payable to Lessor by Lessee pursuant to the preceding clauses (x) and (y) of this part with respect thereto may, if it shall so elect, demand that Lessee pay Lessor and Lessee shall pay to Lessor, on the date of such sale, as liquidated damages for loss of a bargain and not as a penalty,

(i) an amount equal to the excess, if any, of the Stipulated Loss Value of such Unit as of the Quarterly Rent Date on or immediately preceding the date of termination over the net proceeds of such sale, and (ii) any damages and expenses, other than for a failure to pay rental, in addition thereto, including reasonable attorneys' fees, which Lessor shall have sustained by reason of the breach of any covenant or covenants of this Lease other than for the payment of rental.

For purposes of this Section 15.1, the Fair Rental Value and Fair Market Value for any Unit shall be determined on the basis of, and shall be equal in amount to, the value which would obtain in an arm's-length transaction between an informed and willing lessee or buyer, as the case may be (other than a lessee or buyer, as the case may be, currently in possession or a used equipment dealer) and an informed and willing lessor or seller, as the case may be, under no compulsion to lease or sell, as the case may be, as determined by Lessor; provided that any sale in a commercially reasonable manner of any Unit prior to any such determination shall conclusively establish the Fair Market Value of such Unit and any rental in a commercially reasonable manner of any Unit prior to any such determination shall conclusively establish the Fair Rental Value of such Unit.

15.2. Waivers. No remedy referred to in this Section is intended to be exclusive, but each shall be cumulative and in addition to any other remedy referred to above or otherwise available to Lessor at law or in equity; and the exercise or beginning of exercise by Lessor of any one or more of such remedies shall not preclude the simultaneous or later exercise by Lessor of any or all of such other remedies. No express or implied waiver by Lessor of any default shall in any way be, or be construed to be, a waiver of any future or subsequent default. To the extent permitted by applicable law, and except with respect to Lessor's obligation to Lessee upon the sale of the Units as provided above, Lessee hereby waives any rights now or hereafter conferred by statute or otherwise which may require Lessor to mitigate Lessor's damages as set forth in this Section or which may otherwise limit or modify any of the Lessor's rights and remedies under this Section. Lessee also shall be liable for all damages and expenses, including reasonable attorney's fees, in addition to the amounts referred to in this Section which Lessor shall have sustained as a result of the breach of one or more of the representations, warranties and covenants made by Lessee in this Lease.

SECTION 16. ASSIGNMENT BY LESSEE

Without Lessor's prior written consent, Lessee shall not assign, transfer, sublet, pledge, hypothecate or otherwise dispose of this Lease or the Units or any interest herein or

therein. Nothing in this Section 16 shall be deemed to restrict the right of Lessee: (a) to assign or transfer its leasehold interest under this Lease in the Units or possession of the Units to any corporation into or with which Lessee shall have become merged or consolidated or which shall have acquired or leased all or substantially all of the assets of Lessee, provided that such assignee, successor or transferee shall have duly assumed the obligations of Lessee hereunder and that it will not, upon the effectiveness of such merger or consolidation or acquisition of properties and the assumption of such obligations, be in default under any provision of this Lease and that such merger or consolidation or acquisition of properties shall not alter in any way Lessee's obligations to Lessor hereunder which shall be and remain those of a principal and not a surety; (b) to sublease any Unit to any subsidiary of the Lessee for a period not exceeding 90 days which sublease shall not alter in any way Lessee's obligations to Lessor hereunder which shall remain those of a principal and not a surety; or (c) to sublease any Unit to St. Louis Southwestern Railway Company provided that (i) such sublease shall be for a term not exceeding the term of this Lease with respect to such Unit, (ii) such sublease shall be expressly subordinate to this Lease, (iii) the total Lessor's Cost of the Units subject to such sublease shall be less than 10% of the Lessor's Cost of all Units subject to this Lease, (iv) such sublease shall not alter in any way Lessee's obligations to Lessor hereunder which shall remain those of a principal and not a surety and (v) St. Louis Southwestern Railway Company shall remain a subsidiary of and be controlled by Lessee.

SECTION 17. ASSIGNMENT BY LESSOR.

This Lease and all rent and all other sums due or to become due hereunder may be assigned in whole or in part by Lessor without the consent of Lessee, but Lessee shall be under no obligation to any assignee of Lessor except upon written notice of such assignment from Lessor. In the event that separate assignments are executed by Lessor, Lessor and Lessee agree that so long as such separate assignments remain in force and effect, this Lease shall be deemed to be and shall be construed as a divisible and severable contract between Lessor and Lessee for the lease of Units covered by each such separate assignment, and each assignee shall be entitled to exercise all of the rights and remedies of Lessor in respect of the Units covered by the separate assignment to such assignee, all to the same extent and with the same force and effect as though a separate Lease had been entered into by Lessee and Lessor in respect of such Units. Upon notice to Lessee of any such assignment, the rent and other sums payable by Lessee which are the subject matter of the assignment shall be paid to or upon the written order of the assignee until such assignee shall notify Lessor in writing that its interest in this Lease shall have terminated. Without limiting the foregoing,

Lessee further acknowledges and agrees that (a) the rights of any such assignee in and to the sums payable by Lessee under any provisions of this Lease shall not be subject to any abatement whatsoever and shall not be subject to any defense, setoff, counterclaim or recoupment whatsoever whether by reason of failure of or defect in the Lessor's title, or any interruption from whatsoever cause in the use, operation or possession of the Units or any part thereof, or any damage to or loss or destruction of the Units or any part thereof, or by reason of any other indebtedness or liability, howsoever and whenever arising, of Lessor to Lessee or to any other person, firm or corporation or to any governmental authority or for any cause whatsoever it being the intent hereof that, except in the event of a wrongful act on the part of such assignee, Lessee shall be unconditionally and absolutely obligated to pay such assignee all of the rents and other sums which are the subject matter of the assignment, (b) said assignee shall, if an Event of Default, or any event which with the lapse of time or the giving of notice, or both, would constitute such an Event of Default, shall have occurred and be continuing, have the sole right to exercise all rights, privileges and remedies (either in its own name or in the name of Lessor for the use and benefit of said assignee) which by the terms of this Lease are permitted or provided to be exercised by the Lessor (except those rights, privileges and remedies relating to amounts payable to the Lessor pursuant to Sections 6, 7 [with respect to public liability insurance], 11, and 18 hereof which shall remain enforceable by Lessor), but if no Event of Default or event which with the lapse of time or giving of notice, or both, would constitute an Event of Default, shall have occurred and be continuing, said assignee and Lessor may each exercise their respective rights, privileges and remedies stated in this Lease to be provided for their respective benefits, and (c) all obligations of Lessor to Lessee under this Lease shall be and remain enforceable by Lessee against, and only against, Lessor. It is understood and agreed that the right, title and interest of any such assignee in, to and under this Lease and the rents and other sums due and to become due hereunder shall by the express terms granting and conveying the same be subject to the rights of Lessee under this Lease to the Units.

SECTION 18. SECTION 168(f)(8) ELECTION.

With respect to all Units described in the Schedule, the Acceptance Supplements and Annex D hereto, for Federal income tax purposes this Lease shall constitute an agreement with respect to "qualified leased property", as such term is defined in Section 168(f)(8)(D) of the Internal Revenue Code of 1954, as amended (the "Code"). Lessor, as lessor for Federal income tax purposes, and Lessee, as lessee for Federal income tax purposes, hereby (i) irrevocably elect to have the provisions of section 168(f)(8) of the Code apply hereto and (ii) agree to inform the Internal Revenue Service

of their election by filing information returns with their Federal income tax returns as provided by the regulations issued by the Internal Revenue Service pursuant to the Code (the "Regulations") or by law, identifying the parties hereto and the Units. Lessee agrees (vi) to provide to Lessor all the information required pursuant to Section 5c.168(f)(8)-2(a)(3) of the Regulations with respect to Lessee and the Units, (vii) to sign all information return(s) prepared by Lessor pursuant to the Regulations or by law, and to return such return(s), as signed by Lessee, to Lessor no more than five days after delivery to Lessee for signature and (viii) to prepare, sign, deliver to Lessor for signature and file, all in accordance with the Regulations or law, the information return(s) required of Lessee pursuant to the Regulations or law. Lessor agrees (xi) to provide to the Lessee all the information required pursuant to Section 5c.168(f)(8)-2(a)(3) of the Regulations with respect to Lessor, (xii) to sign the return(s) prepared by Lessee pursuant to the Regulations or by law, and to return such return(s), as signed by Lessor, to Lessee no more than five days after delivery to Lessor for signature and (xiii) to prepare, sign, deliver to Lessee for signature and file, all in accordance with the Regulations or law, the information return(s) required of Lessor pursuant to the Regulations or law.

All parties to this Lease agree that this Lease constitutes a separate lease as to each Unit and such leases, for the purposes set forth herein, are referred to as the Lease.

Lessee hereby represents and warrants as follows:

(a) the information contained in the Acceptance Supplements is correct;

(b) with respect to the Units described in the Schedule, the Acceptance Supplements and Annex D hereto, neither Lessee nor any person that is a "related person" with respect to Lessee within the meaning of Section 168(e)(4)(D) of the Code used any Unit or placed any Unit in service at any time prior to three (3) months preceding the sale to Lessor and the lease of said Unit(s);

(c) with respect to the limits described in the Schedule or any Acceptance Supplement, Lessor's Cost with respect to each Unit will not exceed the adjusted basis of Lessee in such Unit under Section 1011(a) of the Code immediately prior to the Commencement Date of such Unit; and

(d) Lessee is not, at the commencement of the Term, and will not be at any time during the Term, a taxpayer described in Section 465(a)(1) of the Code.

SECTION 19. TAX INDEMNIFICATION.

(a) Lessor has entered into this Lease on the basis that Lessor, as owner of the Units, will be entitled to take into account such deductions, credits and other benefits as are provided by Section 168 of the Code and by comparable provisions of the laws of the State of Utah to an owner of property (collectively, the "Tax Benefits"), including without limitation: (1) the investment credit pursuant to Section 38 and related sections of the Code, in an amount equal to ten percent (10%) of the Lessor's Cost of each Unit of Group B (as described in the Schedule) (the "Investment Credit"); (2) accelerated cost recovery deductions under Section 168(a) of the Code in an amount determined by multiplying the Lessor's Cost of each Unit of Group A by the percentages applicable under Section 168(b)(1)(A) of the Code to "3-year property", within the meaning of Section 168(c)(2)(A) of the Code, and the Lessor's Cost of each Unit of Group B by the percentage applicable under Section 168(b)(1)(A) of the Code to "5-year property", within the meaning of Section 168(c)(2)(B) of the Code (the "Recovery Deduction"); and (3) the deduction under Section 163 of the Code (the "Interest Deduction") of the full amount of any interest paid or accrued by Lessor, in accordance with the Code and Regulations relating thereto, with respect to any indebtedness incurred by the Lessor in financing its purchase of any Unit.

With respect to each Group A Unit, Lessor agrees to make the election provided for in Section 48(d) of the Code and agrees not to claim any available Investment Credit with respect to said Units.

(b) This Lease has also been entered into on the basis of the following assumptions (the "Assumptions"): (i) at the time Lessor becomes the owner of each Group B Unit, such Unit will constitute "new section 38 property" within the meaning of Sections 46 and 48 of the Code, and at the time Lessor becomes the owner of such Unit, such Unit will not have been used by any person so as to preclude "the original use of such property" within the meaning of Section 48(b) of the Code or corresponding state statute from commencing with Lessor; (ii) at the time Lessor becomes the Owner of each Unit of Group A, neither Lessee nor any person that is a "related person" with respect to Lessee within the meaning of Section 168(e)(4)(D) of the Code has used any Unit or placed any Unit in service at any time prior to three (3) months preceeding the sale to Lessor and the lease of said unit(s); (iii) each Unit of Group A is "3-year property" (within the meaning of Section 168(c)(2)(A) of the Code) and each Unit of Group B is "5-year property" (within the meaning of Section 168(c)(2)(B) of the Code) and eligible for the applicable Recovery Deductions in the percentages set forth in Section 168(b)(1)(A) of the Code; (iv) Lessee or its assignee or sublessee will not at any time during the term of this Lease use or fail to use any Unit, in such a way as to disqualify it as "section 38 property" within

the meaning of Section 48(a) of the Code with respect to Group B Units; (v) for federal income tax purposes, all amounts includable in the gross income of Lessor with respect to each Unit and all deductions allowable to Lessor with respect to each Unit will be treated as derived from, or allocable to, sources within the United States; (vi) for California State tax purposes the Lease will be a true lease; (vii) Lessee will maintain sufficient records to verify such use, which records will be furnished to Lessor within 30 days after receipt of a written demand therefor; and (viii) an amount equal to at least twenty percent (20%) of the Lessor's Cost of each Unit is a reasonable estimate of what the Fair Market Value of such Unit will be on the expiration of the Term, and at least twenty percent (20%) of the originally estimated useful life of the Unit is a reasonable estimate of what the remaining useful life of such Unit will be on the expiration of the Term with respect thereto.

(c) Notwithstanding Lessee's renewal option, the total lease term for Units described in the Schedule, the Acceptance Supplements and Annex D hereto (including the original term and any renewal term) shall not exceed the greater of (i) 90% of the useful life of the Unit under Section 167 of the Code determined as of the Acceptance Date, or (ii) 150 percent of the asset depreciation range present class life (midpoint) of the Unit as of January 1, 1981 published in Rev. Proc. 77-10, 1977-1C.B. 548, and revisions thereto determined as of the Acceptance Date.

(d) If, by reason of (i) the inaccuracy of any of the Assumptions set forth in paragraph (b) of this Section (other than by reason of changes effective after the execution of this Lease in applicable law or regulations), (ii) the inaccuracy of any statement in any letter or document furnished to Lessor by or on behalf of Lessee in connection with the financing contemplated by this Lease, or (iii) the act, failure to act, or omission of or by Lessee, Lessor shall not have or shall lose the right to claim or there shall be disallowed or recaptured with respect to Lessor, all or any portion of the Tax Benefits with respect to any Unit, or Lessor shall be required to recognize an amount of rental income greater than the amount specified to be payable under this Lease (any such loss, disallowance, recapture, unavailability or recognition hereinafter being referred to as a "Loss of Benefits") then: Lessee shall on the next Quarterly Rent Date occurring after Lessor has notified Lessee of such Loss of Benefits, pay Lessor a lump-sum amount which (after taking into account (1) all Federal, state and local taxes which are or will be required to be paid by or, if previously paid, not refunded to Lessor for any taxable year as a result of the receipt of such lump sum payment and (2) any interest and penalties (excluding late filing or fraud penalties and excluding late payment or negligence penalties solely caused by an act, failure to act or omission of or by Lessor) which may be assessed against Lessor with respect

to any such Loss of Benefits) will cause Lessor's net after-tax return on investment over the term of the Lease to equal the net return which was implicit in the Quarterly Rent prior to the occurrence of any Loss of Benefits.

Whenever it may be necessary to determine the amount of a Loss of Benefits and the amount of any payment required to be made by Lessee under this Section, in making such determination and such computation it shall be assumed (a) that Lessor could have fully utilized the deduction, credit or other tax benefit or attribute which is the basis of the Loss of Benefits (other than an inclusion in gross income) at the maximum marginal rates of combined Federal and California income and franchise taxes in effect (herein referred to as the "Tax Rates"); (b) that an inclusion of an amount in gross income of Lessor which constitutes a Loss of Benefits and the receipt of accrual by Lessor of any indemnity payment is subject to the Tax Rates for the period in which it is included in Lessor's taxable income; and (c) that the effect of any minimum or other tax with respect to the Loss of Benefits shall be ignored.

A Loss of Benefits shall be determined to have occurred upon the earlier to occur of: (A) the issuance of a written opinion by reputable independent tax counsel to the effect that there is no reasonable basis for the assertion of a claim to some or all of the Tax Benefits (provided, that if within thirty days of the delivery of such opinion, Lessee delivers to Lessor the opinion of another reputable independent tax counsel on the basis of which it would be legitimate to claim such Tax Benefits in Lessor's tax returns, then no Loss of Benefits shall be deemed to have occurred by reason of the opinion delivered to Lessee) and (B) the date upon which Lessee's liability becomes fixed under paragraph (e) hereof. References in this Section to specific Sections of the Code shall be deemed to include comparable sections or provisions enacted after the date hereof or contained in any successor law.

(e) If a claim shall be made by the Internal Revenue Service, which, if successful, would result in a Loss of Benefits, Lessor agrees to give Lessee prompt notice of such claim and to take such action in connection with contesting such claim as Lessee shall reasonably request in writing from time to time; provided, however, that (i) within thirty (30) days after notice by Lessor to Lessee of such claim, Lessee shall request that such claim be contested; (ii) Lessor, at its sole option, may forego any and all administrative appeals, proceedings, hearings and conferences with the Internal Revenue Service in respect of such claim and may, at its sole option, either pay the tax claimed and sue for a refund in the appropriate United States District Court or the United States Court of Claims, as Lessor shall elect, or contest such claim in the United States Tax Court, considering, however, in good faith such request as Lessee shall make concerning the most appropriate forum in which to proceed; (iii) prior to

taking such action, Lessee shall have furnished Lessor with a written opinion of reputable independent tax counsel to the effect that there is a reasonable basis for contesting such claim; and (iv) Lessee shall have agreed to indemnify Lessor in a manner satisfactory to Lessor for any liability or loss which Lessor may directly incur as the result of contesting such claim, and Lessee shall have agreed to pay Lessor on demand all costs and expenses which Lessor may incur in connection with contesting such claim, including without limitation (A) reasonable attorneys' and accountant's fees and disbursements, (B) the amount of any interest or penalty (excluding late filing or fraud penalties and excluding late payment or negligence penalties solely caused by an act, failure to act or omission of or by Lessor) that may ultimately be payable to the Internal Revenue Service as a result of contesting such claim, and (C) in the event Lessor shall pay the tax claimed, having complied with the requirements of subparagraph (ii) above and then seek a refund and the final determination of such claim shall be adverse to Lessor, interest at a rate per annum equal to 120% of Crocker National Bank of San Francisco, California prime rate in effect on the date of such payment compounded quarterly on the amount of the tax paid attributable to such Loss of Benefits, computed from the date of payment of such tax to the date Lessee shall reimburse Lessor for the payment of such tax in accordance with the terms of this Section. If any such claim referred to above shall be made by the Internal Revenue Service and Lessee shall have reasonably requested Lessor to contest such claim as above provided and shall have duly complied with all of the terms of this paragraph (e), Lessee's liability with respect to any Loss of Benefits as a consequence of such claim shall become fixed upon final determination of the liability of Lessor for the tax claimed and after giving effect to any refund obtained, together with interest thereon, but in all other cases Lessee's liability shall become fixed at the time Lessor makes payment of the tax attributable to such Loss of Benefits.

The calculation of the amounts owed by Lessee hereunder shall be made by the "Big Eight" accounting firm then engaged by Lessor in connection with its annual audit and shall be presented to Lessee with sufficient specificity to enable Lessee to verify the calculations and to verify that the assumptions used by Lessor in originally calculating its economic return were the same assumptions used in making such calculations. Lessee shall have thirty (30) days to review the information supplied by the accounting firm and notify Lessor, in writing, of its disagreement as to the amounts owing. On or before the expiration of such thirty (30) day period, Lessee will pay all amounts calculated to be owing hereunder, whether or not Lessee has so notified Lessor. However, if Lessee so notifies Lessor and is later established by agreement of Lessor or by final determination of a court of competent jurisdiction to have overpaid the amounts owing, Lessor shall repay such amounts with interest at Crocker Bank's prime rate, as announced from time to time, from the date of overpayment.

(f) All of the Lessor's rights and privileges arising from the indemnities contained in this Section shall survive the expiration or other termination of this Lease with respect to any or all Units and such indemnities are expressly made for the benefit of, and shall be enforceable by, the Lessor, its successors and assigns.

SECTION 20. OPTION TO PURCHASE.

Provided that this Lease has not been earlier terminated and that no default under this Lease has occurred and is continuing, Lessee may, according to the provisions set forth in the Annex to the Schedule, elect to purchase any of the Units at the end of the Term or any renewal term pertaining thereto for a purchase price equal to the Fair Market Value of such Units at the end of such term. Fair Market Value for purposes of this Section 19 shall mean and shall be determined on the basis of and shall be equal in amount to the value which should obtain in an arm's length transaction between an informed and willing buyer-user (other than (i) a lessee currently in possession or (ii) a used equipment dealer) and an informed and willing seller under no compulsion to sell. Such Fair Market Value is to be determined by agreement between Lessor and Lessee, or if they cannot agree, by appraisal. Appraisal shall mean a procedure whereby two independent appraisers, neither of whom shall be a manufacturer of the Unit for which appraisal is required, one chosen by Lessee and one by Lessor, shall mutually agree upon the amount in question. Lessor or Lessee, as the case may be, shall deliver a written notice to the other party appointing its appraiser within 15 days after receipt from the other party of a written notice appointing that party's appraiser. If within 15 days after appointment of the two appraisers, as described above, the two appraisers are unable to agree upon the amount in question, a third independent appraiser, who shall not be a manufacturer of such Unit, shall be chosen within five days thereafter by the mutual consent of such first two appraisers or, if such first two appraisers fail to agree upon the appointment of a third appraiser, such appointment shall be paid by an authorized representative of the American Arbitration Association or any organization successor thereto. The decision of the third appraiser so appointed and chosen shall be given within 10 days after the selection of such third appraiser and, upon receipt of such decision, the amount in question shall be definitely determined by averaging the respective decisions of all three appraisers, and thereafter such amount shall be binding and conclusive on the Lessor and the Lessee. The Lessor and the Lessee shall pay the fees and expenses of the respective appraisers appointed by them. The fees and expenses of the third appraiser, if any, shall be borne by the Lessee.

SECTION 21. OPTION TO RENEW.

Provided that this Lease has not been earlier terminated and that no default under this Lease has occurred, Lessee may, according to the provisions set forth in the Annex to the Schedule, elect to renew this Lease with respect to any of the Units at the end of the Term for a renewal term of one year and for the renewal term rent which shall be paid in the same manner and times as the Quarterly Rent during the initial Term and shall be equal to the Fair Market Rental Value. Fair Market Rental Value shall mean and shall be determined on the basis of and shall be equal to the rent of such Units in an arm's length transaction between an informed and willing lessee (other than (i) a lessee currently in possession or (ii) a used equipment dealer) and an informed and willing lessor under no compulsion to lease. Such Fair Market Rental Value is to be determined by agreement between Lessor and Lessee, or, if they cannot agree, by Appraisal following the same procedure set forth in Section 19.

SECTION 22. REPORTS.

On or before the first May 1 which occurs more than four months following the date of this Lease and each succeeding May 1 during the term of this Lease, Lessee will furnish to Lessor and any assignee of Lessor an accurate statement, as of the preceding December 31 (a) showing the amount, description and numbers of Units then leased hereunder, the amount, description and numbers of all Units that may have suffered an Event of Loss during the 12 months ending on such December 31 (or since the date of this Lease, in the case of the first such statement), and such other information regarding the condition or repair of the Units as Lessor may reasonably request, and (b) stating that, in the case of all Units repainted during the period covered by such statement, the markings required by Section 10 hereof shall have been preserved or replaced.

SECTION 23. MISCELLANEOUS.

The terms of this Lease shall not be waived, altered, modified, amended, supplemented or terminated in any manner whatsoever except by written instrument signed by Lessor and Lessee. This Lease shall be binding upon and inure to the benefit of Lessor, and its successors, assigns, and agents, and Lessee and its successors. This Lease may be executed in any number of counterparts and by the different parties hereto on separate counterparts, each of which, when so executed and delivered, shall be an original, but all such counterparts shall together constitute but one and the same instrument. Fully executed counterparts shall be delivered to and retained by the Lessor, with the Lessee receiving a fully executed counterpart of this

Lease. Lessee shall execute and deliver to Lessor from time to time, such other documents, instruments and further assurances, including financing statements, and take all other action as may be reasonably necessary, proper or desirable to carry out and consummate the transaction referred to herein. All agreements, representations and warranties contained in this Lease, or in any document or certificate delivered pursuant hereto, or in connection herewith, shall survive the execution and delivery of this Lease and the expiration or other termination of this Lease. This Lease shall constitute an agreement of lease, and nothing herein shall be construed as conveying to Lessee any right, title or interest in any Unit except as lessee only, and title in and to the Units shall remain in Lessor exclusively. This Lease shall be construed in accordance with, and shall be governed by, the laws of the State of California. Any provision of this Lease which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provisions in any other jurisdiction. To the extent permitted by applicable law, Lessee hereby waives any provision of law which renders any provision hereof prohibited or unenforceable in any respect. If Lessee fails to make any payment or fails to perform or comply with any of its agreements contained herein, Lessor may itself make such payment or perform or comply with such agreement, and the amount of such payment and the amount of the reasonable expenses incurred by Lessor in connection with such payment or the performance or compliance with such agreement, as the case may be, together with interest thereon at the rate of 17.625% per annum, shall be deemed additional rent, payable by Lessee on demand. In addition, Lessee also agrees to pay Lessor interest at the rate of 17.625% per annum on any part of any installment of Quarterly Rent or other amounts due and payable under the Lease or the Schedule not paid when due for any period for which the same shall be overdue. If no payment date is specified for a sum payable by Lessee under this Lease, such sum shall be overdue if not paid within five days of demand for payment by Lessor. Service of all notices under this Lease shall be sufficient if given personally or received by the party involved at its respective address set forth above, or at such other address as said party may provide in writing from time to time.

IN WITNESS WHEREOF, Lessee and Lessor have hereby executed this Amended and Restated Equipment Lease Agreement as of the 15th day of October, 1982.

STEINER FINANCIAL CORPORATION

By *Pl Lyle*
Its PRESIDENT

LESSOR

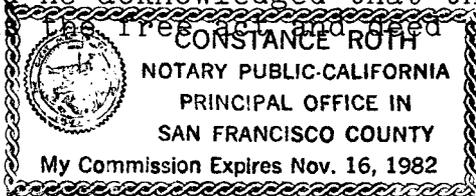
SOUTHERN PACIFIC TRANSPORTATION
COMPANY

By *[Signature]*
Its VICE PRESIDENT - PURCHASING

LESSEE

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN FRANCISCO)

On this 29th day of October, 1982, before me personally appeared Paul Tepler to me personally known, who being by me duly sworn, says that he is the President of STEINER FINANCIAL CORPORATION, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Constance Roth
Notary Public

[NOTARIAL SEAL]

My commission expires: 11-16-82

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN FRANCISCO)

On this 1st day of November, 1982, before me personally appeared D.K. Rose, to me personally known, who being by me duly sworn, says that he is the Vice President - Purchasing of SOUTHERN PACIFIC TRANSPORTATION COMPANY, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

J. E. Jurgens
Notary Public

[NOTARIAL SEAL]

My commission expires:



SCHEDULE

Description of Units:

The Group A Units are:

Personnel Carriers
(Gas and Electric)
Speed Trucks (Electric)
Flatbed Yard Haulers
(Gas and Electric)

The Group B Units are:

Spike Pullers
Ballast Regulators
Power Liners
Fork Lift Trucks (Gas
and Electric)
Spike Drivers
Tie Remover/Inserters
Multiple Tampers
Yard Cleaner
Crib Cleaners
Motor Cars

Maximum Aggregate Lessor's Cost: \$562,400.34

Term:

The Term for each Unit shall commence on the date of delivery of such Unit (as stated in the Acceptance Supplement pertaining thereto). In the case of a Group A Unit, the Term shall end 3 years after the Commencement Date (as defined below). In the case of a Group B Unit, the Term shall end 6 years after the Commencement Date (as defined below).

Quarterly Rent:

Quarterly Rent for each Unit shall begin on the Commencement Date. In the case of a Group A Unit, Quarterly Rent shall be payable quarterly in arrears on each Quarterly Rent Date. In the case of a Group B Unit, Quarterly Rent shall be payable quarterly in arrears on each Quarterly Rent Date. Quarterly Rent for each Unit shall be computed by multiplying the Lessor's Cost of such Unit by the applicable percent below:

<u>Group</u>	<u>No. of Quarterly Rent Payments</u>	<u>% of Lessor's Cost</u>
A	12	9.4722%
B	24	5.1114%

Quarterly Rent Date:

The Quarterly Rent Dates shall be the 1st day of each April, July, October and January during the Term of this Lease.

The Commencement Date for the lease of each Unit will be July 1, 1982.

Other Rent:

In addition to the Quarterly Rent and the other amounts required to be paid by Lessee pursuant to the Lease and this Schedule, Lessee shall pay Lessor (i) interim rent with respect to each Unit which shall be an amount equal to the daily equivalent of the interest paid by Lessor for the interim financing of such Unit of Equipment for each day from and including the date of acceptance of such Unit under the Lease to but not including such Unit's Commencement Date and (ii) holdover rent which shall be an amount equal to one-ninetieth (1/90) of the renewal term rent (as determined pursuant to Schedule A hereto) for each Unit in each case to be paid for each day between the date of termination of the Term as to such Unit and the date of return of such Unit pursuant to the terms of the Lease and this Schedule.

Insurance: Lessee shall self-insure the Units under the Lease for property damage, loss and casualty to the extent of and in the manner that Lessee self-insures equipment owned by Lessee (Lessee hereby warranting and representing that Lessee does in fact self-insure equipment owned by Lessee). Lessee will, at its own expense, cause to be carried and maintained public liability insurance with respect to the Units comparable in amounts and against risks customarily insured against by Lessee in respect of similar equipment owned by it. Any policies of public liability insurance carried in accordance with this paragraph shall (i) require thirty (30) days prior notice of cancellation to Lessor and any assignee thereof pursuant to Section 17 of the Lease, and (ii) name Lessor and any such assignee as additional insureds as their interests may appear.

Locations:

Pursuant to Paragraph 9 of the Lease, each Unit may be used by Lessee in any of the following 14 states in which Lessee or any subsidiary of the Lessee to which the Unit is subleased pursuant to Section 16 of the Lease carries on operations:

Illinois	Kansas	Louisiana	Tennessee	Nevada
Texas	Arizona	Missouri	Arkansas	New Mexico
California	Utah	Oregon	Oklahoma	

Return of Units:

Pursuant to Paragraph 12 of the Lease, each Unit shall be returned to Lessor, at Lessee's expense ready for shipment, F.O.B. to the railhead/rail loading point on Lessee's lines of railroad as designated by Lessor.

Lessor's Cost:

The Lessor's Cost for each Unit shall be as specified in the Acceptance Supplement pertaining thereto and shall be deemed to be set forth herein.

LEASE EXPIRATION PROCEDURE

1. At least three (3) months prior to expiration of the Term, Lessee will advise Lessor of its selection of the following options for Units coming off lease:
 - Purchase Units - Lessor to advise purchase price at Fair Market Value.
 - Renew Lease - Lessor to advise renewal term and rate at Fair Market Value.
 - Surrender Units to Lessor.
2. In the event an election to purchase is made, Lessee will issue a purchase order to Lessor who, in turn, will send an invoice for the purchase price.
3. In the event Lessee elects to surrender the Units, Lessor will be notified by letter, at least thirty (30) days prior to the time Units are actually available, to arrange for disposition. If Units will not be available until after expiration of the Term, Lessor will invoice Lessee for hold-over rent based on the quoted renewal rates from the expiration date of this Lease until the date the Units are actually delivered by Lessee in accordance with Section 4 below. This will permit utilization of Units until replacement arrives. During any holdover period or renewal term of this Lease all provisions of this Lease shall be applicable to the Units and to the Lessee and the Lessor, and the Stipulated Loss Value for each Unit shall be 20% of the Lessor's Cost for such Unit in the case of a Group A Unit and 20% of the Lessor's Cost for such Unit in the case of a Group B Unit.
4. At the end of the Term, Lessee shall transport at the request of Lessor and at the expense of Lessee any Units surrendered to Lessor to such location on Lessee's lines of railroad as Lessor may designate.
5. Each Unit which is surrendered shall be in as good condition as when delivered to Lessee under the Lease, ordinary wear and tear excepted, and in such condition as will enable such Unit to perform the functions for which it was originally intended.

ACCEPTANCE SUPPLEMENT

Supplement No. _____
Date _____

THIS ACCEPTANCE SUPPLEMENT is executed pursuant to that certain Equipment Lease Agreement (Lease) dated as of February 5, 1982 between Steiner Financial Corporation, as lessor, and Southern Pacific Transportation Company, as lessee.

The terms used herein shall have the meaning given to such terms in the Lease.

Lessee hereby confirms that the Unit described on Schedule A hereto has been delivered as of this date and that the Term of the Lease with respect to such Unit shall be as provided in Schedule A and in the Lease and Schedule thereto.

Lessee confirms that, at the time of delivery set forth on Schedule A to this Acceptance Supplement, (a) such Unit has been examined by duly appointed and authorized representatives of Lessee; (b) such Unit was duly accepted by Lessee as a Unit for leasing under the Lease; (c) such Unit became subject to and governed by the terms of the Lease; and (d) Lessee became obligated to pay to Lessor the Quarterly Rent and all other amounts provided for in the Lease and the Schedule with respect to such Unit.

Lessee represents and warrants that any Group B Unit covered hereby is new Section 38 property and was not placed in the service or otherwise used prior to delivery and acceptance of such Unit under the Lease.

Lessee further represents and warrants that (i) no default or event which, with the giving of notice or the lapse of time, or both, would become such a default under the Lease has occurred and is continuing; and (ii) the representations and warranties of Lessee contained in the Lease and any agreement relating thereto are true and correct on and as of the date hereof.

STEINER FINANCIAL CORPORATION

By _____
Its _____

LESSOR

SOUTHERN PACIFIC TRANSPORTATION COMPANY

By _____
Its _____

LESSEE

DESCRIPTION OF EQUIPMENT

Purchase Order No.:

Description:

Identification No:

Manufacturers Serial No.:

Vendor or Manufacturer:

Location:

Lessor's Cost:

Rent:

Commencement Date:

Term:

STATE OF)
) SS
COUNTY OF)

On this ____ day of _____, 1982, before me personally appeared _____ and _____, to me personally known, who being by me duly sworn, says that they are the _____ and _____ respectively of Mitsui Manufacturers Bank, managing partner of MMB Partners, a California general partnership, that said instrument was signed on behalf of said general partnership by authority of its partners, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said general partnership.

Notary Public

[NOTARIAL SEAL]

My commission expires:

STATE OF)
) SS
COUNTY OF)

On this ____ day of _____, 1982, before me personally appeared _____, to me personally known, who being by me duly sworn, says that he is the _____ of SOUTHERN PACIFIC TRANSPORTATION COMPANY, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Notary Public

[NOTARIAL SEAL]

My commission expires:

STIPULATED LOSS VALUES

(Stipulated Loss Values are to be paid in addition to Quarterly Rent, other Rent and other amounts payable under the Lease and the Schedule)

(as % of Lessor's Cost)

Three-Year Term (GROUP A UNITS)

Six-Year Term (GROUP B UNITS)

Quarterly Rent
Payment Number

SLV

Quarterly Rent
Payment Number

SLV

1	96.0957%
2	90.4407%
3	84.5621%
4	78.4433%
5	72.0737%
6	65.4360%
7	58.5686%
8	51.4446%
9	44.0519%
10	36.3626%
11	28.3517%
12	20.0000%

1	83.0194%
2	82.3463%
3	81.3992%
4	80.2538%
5	78.9002%
6	77.3865%
7	75.6455%
8	73.7103%
9	71.5711%
10	69.2623%
11	66.7069%
12	63.9319%
13	60.9266%
14	57.7195%
15	54.2459%
16	50.5584%
17	46.7148%
18	42.7114%
19	38.6334%
20	34.6082%
21	30.6418%
22	26.6682%
23	23.1618%
24	20.0000%

DESCRIPTION OF EQUIPMENT

<u>Acceptance Supplement No.</u>	<u>Description</u>	<u>Vendor</u>	<u>Serial No.</u>
1	Caterpillar Lift Truck	Peterson Tractor Co.	89W644
2	Caterpillar Lift Truck	Peterson Tractor Co.	89W638
3	Caterpillar Lift Truck	Peterson Tractor Co.	89W636
4	Caterpillar Lift Truck	Peterson Tractor Co.	89W637
5	Ballast Regulator	Plasser American Corp.	1416
6	Ballast Regulator	Plasser American Corp.	1417
6	Pallet Truck	Eaton Corporation	373919
7	Caterpillar Lift Truck	Peterson Tractor Co.	89W646
8	Forklift Truck	Eaton Corporation	373600
10	Caterpillar Lift Truck	Peterson Tractor Co.	40X2130
11	Clark Forklift Truck	Clark Equipment Company	NST245- 0196-4725
12	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-224
13	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-222
14	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-223
15	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-40
16	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-39
17	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-45
18	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-47
19	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-46
20	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-50
21	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-48
22	Kalamazoo Platform Truck	Simkins Company, Inc.	28HA-49
23	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-251
24	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-252
25	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-249
26	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-253
27	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-250
28	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-254
29	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-262
30	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-259
31	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-258
32	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-257
33	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-256
34	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-255
35	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-260
36	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-261
37	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-268
38	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-267
39	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-263
40	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-265
41	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-264
42	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-266
43	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-274

<u>Acceptance Supplement No.</u>	<u>Description</u>	<u>Vendor</u>	<u>Serial No.</u>
44	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-273
45	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-270
46	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-269
47	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-271
48	Kalamazoo Speed Truck	Simkins Company, Inc.	21HA-272
49	Fork Lift Truck	Western Lift Trucks	379331
50	Fork Lift Truck	Western Lift Trucks	379332