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July 20, 1988

RECORDATION NO. 15564-13 FILED 1988

JUL 21 1988 - 1 24 PM

INTERSTATE COMMERCE COMMISSION

Secretary
Interstate Commerce Commission
Washington, D.C.

Dear Madam:

Enclosed for recordation pursuant to the provisions of Section §11303(a) of Title 49 of the United States Code and the rules and regulations thereunder is one (1) executed copy one true and correct copy of an Amended Bill of Sale dated as of March 31, 1988.

A general description of the railroad equipment covered by by the enclosed document is:

<u>DESIGNATION</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>CAR NUMBERS</u>
HT	100 ton, 3,433 cubic foot, capacity, open top hopper cars built in 1978 by The Chessie Corporation	50	HLMX 7200 - 7206, inclusive HLMX 7208-7224, inclusive HLMX 7226-7228 inclusive HLMX 7230-7232, inclusive HLMX 7534-7537, inclusive HLMX 7539, HLMX 7541-7543, inclusive, HLMX 7545-7549, inclusive, HLMX 7551-7557, inclusive.
	100 ton, 4,750-Cubic-Foot Capacity Covered Hopper Cars built in 1979 by Pullman-Standard Division of Pullman Incorporated	25	HESR 253410- 253434

Ca
Robert M. ...

The names and addresses of the parties to the enclosed document are:

BUYER: Helm Financial Corporation
One Embarcadero Center
Suite 3320
San Francisco, CA 94111

SELLER: American Leasing Investors
660 Newport Center Drive
Newport Beach, CA 92660

A fee of \$_____ is enclosed. Please return the originals and any copies not needed by the Commission for recordation to me.

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

Amended Bill of Sale from American Investors to Helm Financial Corporation dated as of March 31, 1988 covering fifty (50) railroad cars, numbered HLMX 7200-7206, inclusive, HLMX 7208-7224, inclusive, HLMX 7226-7228, inclusive, HLMX 7230-7232, inclusive, HLMX 7534-7537, inclusive, HLMX 7539, HLMX 7541-7543, inclusive, HLMX 7545-7549, inclusive, HLMX 7551-7557, inclusive.

25 Railway cars numbered HESR 253410-253434, inclusive.

You are hereby authorized to deliver one copy of the Bill of Sale, with filing data noted thereon, following recordation, to the representative of Messrs. Sidley & Austin, who is delivering this letter and said enclosures to you.

McCANN, GARLAND, RIDALL & BURKE

By *McCann Garland Ridall + Burke*

Enclosure

07LT27/11

RECORDED ON 15564-13
JUL 21 1988-1 20 PM
INTERSTATE COMMERCE COMMISSION

AMENDED BILL OF SALE

KNOW ALL TO WHOM THESE PRESENTS SHALL COME, that American Leasing Investors, a California limited partnership (the "Seller"), for good and valuable consideration to it paid by or on behalf of HELM FINANCIAL CORPORATION, a California corporation (the "Purchaser"), does hereby grant, convey, bargain, sell, transfer and deliver unto the Purchaser, its successors and assigns, "AS IS" and "WHERE IS", all of the Seller's right, title and interest in and to the equipment described below ("Equipment"):

<u>Qty.</u>	<u>Description</u>	<u>Reporting Marks</u>
50	100-Ton, 3,433-Cubic-Foot Capacity Open Top Hopper Cars built in 1978 by the Chessie Corporation.	HLMX 7200-7206 7208-7224 7226-7228 7230-7232 7534-7537 7539 7541-7543 7545-7549 7551-7557
25	100-Ton, 4,750-Cubic-Foot Capacity Covered Hopper Cars built in 1979 by Pullman-Standard Division of Pullman Incorporated.	HESR 253410- 253434

TO HAVE AND TO HOLD the Equipment unto the Purchaser, its successors and assigns, forever.

The Seller warrants to the Purchaser, its successors and assigns that on the date hereof Seller is the lawful owner of good, indefeasible, valid and marketable title in and to the Equipment free and clear of all claims, liens, encumbrances, security interests and rights of others of any nature whatsoever arising by or through Seller except for the lease by and between Seller and Westmoreland Coal Sales Company, dated as of July 7, 1986 with respect to the 50 HLMX Cars and the lease by and between Seller and Huron and Eastern Railway Company, dated as of June 15, 1986 with respect to the 25 HESR Cars.

SELLER DOES NOT, EXCEPT AS SET FORTH ABOVE, WARRANT THE EQUIPMENT SOLD HEREUNDER IN ANY RESPECT, EITHER EXPRESSLY OR BY IMPLICATION, AND WITHOUT LIMITING THE GENERALITY OF THE FOREGO-

