HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

VIA UPS TWO DAY AIR

March 1, 1999

RECORDATION NO. 22045 FILED

MAR 3 '99 10-00 AM

RECEIVED MAR 3 1999 MAIL MANAGEMENT STB

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

Dear Mr. Williams:

Enclosed are two (2) originals of the **Memorandum of Net Lease Agreement** dated as of January 4, 1999 (**"Memorandum"**) between the following parties:

Lessor: Helm-Atlantic Associates Limited Partnership
c/o Helm Atlantic Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Lessee: CSX Transportation, Inc.
500 Water Street, J-220
Jacksonville, FL 32202

The equipment involved in this transaction is as follows:

Equipment: Six hundred eighty (680) railcars as more fully described in Schedule A to the Memorandum attached hereto.

Please file this Memorandum as a primary document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars ($26.00) is enclosed.

Sincerely,

Alison Drain

Alison Drain
Document Administrator

/ad
Enclosures (2)

stb/mem/csx031.00 ad/03/01/99

Surface Transportation Board
Washington, D.C. 20423-0001

March 3, 1999

Alison Drain
Document Administrator
Helm Financial Corporation
One Embarcadero Center
San Francisco CA 94111

Dear Ms. Bacon:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301 and and 49 CFR 1177.3 (c), on March 3, 1999 at 10:00 AM, and assigned recordation number(s) 22045 and 22051.

Sincerely Yours,

Vernon A. Williams
Secretary

Enclosure(s)

$ 52.00 The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature: Talecia M. Stokes

RECORDATION NO. 22045 FILED

MAR 3 '99 10-00 AM

MEMORANDUM OF
NET LEASE AGREEMENT

THIS MEMORANDUM OF NET LEASE AGREEMENT ("Memorandum") is dated as of January 4, 1999 and is intended to evidence that certain Net Lease Agreement dated as of January 4, 1999 ("Lease") between **HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP**, a Delaware limited partnership ("Lessor"), and **CSX TRANSPORTATION, INC.**, a Virginia corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation under Section 49 of U.S.C. 11301. Lessor has the right to lease the rail equipment, described in Schedule A hereto ("Cars") and Lessee has leased from Lessor the Cars at the Rent and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

By: HELM ATLANTIC CORPORATION
Its: General Partner

By: _____

Print Name: David R. Eckles

Title: President

CSX TRANSPORTATION, INC.

By: _____

Print Name: James M. Tilly

Title: Asst. Treas

SCHEDULE A

TO THE MEMORANDUM OF NET LEASE AGREEMENT

THE CARS

Car Description:

Six hundred eighty (680), 100-ton, open top hopper railcars; built by Raceland Car Corporation in 1988.

Car Mark and Numbers:

CSXT 804174 - 811898, not inclusive.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804174	3269	H350	68	1.
804175	3269	H350	68	1.
804178	3269	H350	68	1.
804182	3269	H350	68	1.
804183	3269	H350	68	1.
804184	3269	H350	68	1.
804185	3269	H350	68	1.
804186	3269	H350	68	1.
804188	3269	H350	68	1.
804190	3269	H350	68	1.
804191	3269	H350	68	1.
804193	3269	H350	68	1.
804196	3269	H350	68	1.
804198	3269	H350	68	1.
804200	3269	H350	68	1.
804201	3269	H350	68	1.
804208	3269	H350	68	1.
804209	3269	H350	68	1.
804211	3269	H350	68	1.
804215	3269	H350	68	1.
804222	3269	H350	68	1.
804223	3269	H350	68	1.
804225	3269	H350	68	1.
804226	3269	H350	68	1.
804227	3269	H350	68	1.
804229	3269	H350	68	1.
804231	3269	H350	68	1.
804234	3269	H350	68	1.
804235	3269	H350	68	1.
804236	3269	H350	68	1.
804238	3269	H350	68	1.
804244	3269	H350	68	1.
804245	3269	H350	68	1.
804246	3269	H350	68	1.
804248	3269	H350	68	1.
804249	3269	H350	68	1.
804251	3269	H350	68	1.
804252	3269	H350	68	1.
804254	3269	H350	68	1.
804255	3269	H350	68	1.
804258	3269	H350	68	1.
804259	3269	H350	68	1.
804260	3269	H350	68	1.
804261	3269	H350	68	1.
804262	3269	H350	68	1.
804267	3269	H350	68	1.
804268	3269	H350	68	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804270	3269	H350	68	1.
804271	3269	H350	68	1.
804273	3269	H350	68	1.
804274	3269	H350	68	1.
804279	3269	H350	68	1.
804280	3269	H350	68	1.
804281	3269	H350	68	1.
804282	3269	H350	68	1.
804289	3269	H350	68	1.
804290	3269	H350	68	1.
804291	3269	H350	68	1.
804293	3269	H350	68	1.
804296	3269	H350	68	1.
804300	3269	H350	68	1.
804301	3269	H350	68	1.
804302	3269	H350	68	1.
804303	3269	H350	68	1.
804304	3269	H350	68	1.
804306	3269	H350	68	1.
804307	3269	H350	68	1.
804316	3269	H350	68	1.
804317	3269	H350	68	1.
804318	3269	H350	68	1.
804320	3269	H350	68	1.
804321	3269	H350	68	1.
804322	3269	H350	68	1.
804326	3269	H350	68	1.
804328	3269	H350	68	1.
804330	3269	H350	68	1.
804331	3269	H350	68	1.
804332	3269	H350	68	1.
804333	3269	H350	68	1.
804337	3269	H350	68	1.
804338	3269	H350	68	1.
804342	3269	H350	68	1.
804345	3269	H350	68	1.
804346	3269	H350	68	1.
804348	3269	H350	68	1.
804351	3269	H350	68	1.
804353	3269	H350	68	1.
804354	3269	H350	68	1.
804358	3269	H350	68	1.
804360	3269	H350	68	1.
804361	3269	H350	68	1.
804365	3269	H350	68	1.
804366	3269	H350	68	1.

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N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804371	3269	H350	68	1.
804373	3269	H350	68	1.
804375	3269	H350	68	1.
804376	3269	H350	68	1.
804381	3269	H350	68	1.
804383	3269	H350	68	1.
804384	3269	H350	68	1.
804390	3269	H350	68	1.
804391	3269	H350	68	1.
804392	3269	H350	68	1.
804394	3269	H350	68	1.
804398	3269	H350	68	1.
804399	3269	H350	68	1.
804401	3269	H350	68	1.
804402	3269	H350	68	1.
804403	3269	H350	68	1.
804405	3269	H350	68	1.
804406	3269	H350	68	1.
804409	3269	H350	68	1.
804411	3269	H350	68	1.
804412	3269	H350	68	1.
804415	3269	H350	68	1.
804416	3269	H350	68	1.
804417	3269	H350	68	1.
804418	3269	H350	68	1.
804419	3269	H350	68	1.
804420	3269	H350	68	1.
804421	3269	H350	68	1.
804422	3269	H350	68	1.
804425	3269	H350	68	1.
804428	3269	H350	68	1.
804429	3269	H350	68	1.
804430	3269	H350	68	1.
804431	3269	H350	68	1.
804436	3269	H350	68	1.
804439	3269	H350	68	1.
804440	3269	H350	68	1.
804444	3269	H350	68	1.
804445	3269	H350	68	1.
804446	3269	H350	68	1.
804447	3269	H350	68	1.
804448	3269	H350	68	1.
804449	3269	H350	68	1.
804450	3269	H350	68	1.
804451	3269	H350	68	1.
804452	3269	H350	68	1.
804454	3269	H350	68	1.

IN TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804455	3269	H350	68	1.
804457	3269	H350	68	1.
804459	3269	H350	68	1.
804462	3269	H350	68	1.
804465	3269	H350	68	1.
804466	3269	H350	68	1.
804467	3269	H350	68	1.
804468	3269	H350	68	1.
804469	3269	H350	68	1.
804473	3269	H350	68	1.
804475	3269	H350	68	1.
804476	3269	H350	68	1.
804480	3269	H350	68	1.
804482	3269	H350	68	1.
804483	3269	H350	68	1.
804485	3269	H350	68	1.
804486	3269	H350	68	1.
804489	3269	H350	68	1.
804493	3269	H350	68	1.
804494	3269	H350	68	1.
804495	3269	H350	68	1.
804499	3269	H350	68	1.
804501	3269	H350	68	1.
804502	3269	H350	68	1.
804503	3269	H350	68	1.
804509	3269	H350	68	1.
804510	3269	H350	68	1.
804513	3269	H350	68	1.
804514	3269	H350	68	1.
804518	3269	H350	68	1.
804522	3269	H350	68	1.
804523	3269	H350	68	1.
804525	3269	H350	68	1.
804529	3269	H350	68	1.
804530	3269	H350	68	1.
804531	3269	H350	68	1.
804532	3269	H350	68	1.
804533	3269	H350	68	1.
804534	3269	H350	68	1.
804535	3269	H350	68	1.
804539	3269	H350	68	1.
804540	3269	H350	68	1.
804541	3269	H350	68	1.
804542	3269	H350	68	1.
804543	3269	H350	68	1.
804545	3269	H350	68	1.
804546	3269	H350	68	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804547	3269	H350	68	1.
804548	3269	H350	68	1.
804549	3269	H350	68	1.
804550	3269	H350	68	1.
804551	3269	H350	68	1.
804552	3269	H350	68	1.
804554	3269	H350	68	1.
804557	3269	H350	68	1.
804558	3269	H350	68	1.
804561	3269	H350	68	1.
804562	3269	H350	68	1.
804567	3269	H350	68	1.
804576	3269	H350	68	1.
804579	3269	H350	68	1.
804582	3269	H350	68	1.
804584	3269	H350	68	1.
804585	3269	H350	68	1.
804586	3269	H350	68	1.
804587	3269	H350	68	1.
804592	3269	H350	68	1.
804593	3269	H350	68	1.
804594	3269	H350	68	1.
804599	3269	H350	68	1.
804600	3269	H350	68	1.
804602	3269	H350	68	1.
804605	3269	H350	68	1.
804606	3269	H350	68	1.
804607	3269	H350	68	1.
804610	3269	H350	68	1.
804611	3269	H350	68	1.
804615	3269	H350	68	1.
804616	3269	H350	68	1.
804617	3269	H350	68	1.
804618	3269	H350	68	1.
804619	3269	H350	68	1.
804621	3269	H350	68	1.
804624	3269	H350	68	1.
804626	3269	H350	68	1.
804632	3269	H350	68	1.
804634	3269	H350	68	1.
804635	3269	H350	68	1.
804636	3269	H350	68	1.
804637	3269	H350	68	1.
804638	3269	H350	68	1.
804639	3269	H350	68	1.
804640	3269	H350	68	1.
804642	3269	H350	68	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804643	3269	H350	68	1.
804644	3269	H350	68	1.
804649	3269	H350	68	1.
804651	3269	H350	68	1.
804653	3269	H350	68	1.
804658	3269	H350	68	1.
804659	3269	H350	68	1.
804661	3269	H350	68	1.
804662	3269	H350	68	1.
804663	3269	H350	68	1.
804667	3269	H350	68	1.
804669	3269	H350	68	1.
804672	3269	H350	68	1.
804673	3269	H350	68	1.
804675	3269	H350	68	1.
804676	3269	H350	68	1.
804677	3269	H350	68	1.
804681	3269	H350	68	1.
804682	3269	H350	68	1.
804684	3269	H350	68	1.
804685	3269	H350	68	1.
804690	3269	H350	68	1.
804696	3269	H350	68	1.
804699	3269	H350	68	1.
804701	3269	H350	68	1.
804702	3269	H350	68	1.
804704	3269	H350	68	1.
804708	3269	H350	68	1.
804712	3269	H350	68	1.
804714	3269	H350	68	1.
804718	3269	H350	68	1.
804720	3269	H350	68	1.
804722	3269	H350	68	1.
804723	3269	H350	68	1.
804725	3269	H350	68	1.
804726	3269	H350	68	1.
804727	3269	H350	68	1.
804729	3269	H350	68	1.
804732	3269	H350	68	1.
804733	3269	H350	68	1.
804735	3269	H350	68	1.
804736	3269	H350	68	1.
804740	3269	H350	68	1.
804741	3269	H350	68	1.
804743	3269	H350	68	1.
804744	3269	H350	68	1.
804745	3269	H350	68	1.

:N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804746	3269	H350	68	1.
804749	3269	H350	68	1.
804752	3269	H350	68	1.
804754	3269	H350	68	1.
804756	3269	H350	68	1.
804764	3269	H350	68	1.
804765	3269	H350	68	1.
804770	3269	H350	68	1.
804772	3269	H350	68	1.
804773	3269	H350	68	1.
804775	3269	H350	68	1.
804776	3269	H350	68	1.
804779	3269	H350	68	1.
804780	3269	H350	68	1.
804781	3269	H350	68	1.
804783	3269	H350	68	1.
804784	3269	H350	68	1.
804787	3269	H350	68	1.
804789	3269	H350	68	1.
804790	3269	H350	68	1.
804791	3269	H350	68	1.
804793	3269	H350	68	1.
804794	3269	H350	68	1.
804795	3269	H350	68	1.
804796	3269	H350	68	1.
804797	3269	H350	68	1.
804801	3269	H350	68	1.
804802	3269	H350	68	1.
804803	3269	H350	68	1.
804804	3269	H350	68	1.
804805	3269	H350	68	1.
804806	3269	H350	68	1.
804807	3269	H350	68	1.
804808	3269	H350	68	1.
804810	3269	H350	68	1.
804813	3269	H350	68	1.
804814	3269	H350	68	1.
804815	3269	H350	68	1.
804816	3269	H350	68	1.
804817	3269	H350	68	1.
804819	3269	H350	68	1.
804820	3269	H350	68	1.
804821	3269	H350	68	1.
804822	3269	H350	68	1.
804827	3269	H350	68	1.
804828	3269	H350	68	1.
804831	3269	H350	68	1.

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N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804832	3269	H350	68	1.
804837	3269	H350	68	1.
804841	3269	H350	68	1.
804843	3269	H350	68	1.
804844	3269	H350	68	1.
804848	3269	H350	68	1.
804850	3269	H350	68	1.
804853	3269	H350	68	1.
804854	3269	H350	68	1.
804857	3269	H350	68	1.
804861	3269	H350	68	1.
804862	3269	H350	68	1.
804863	3269	H350	68	1.
804864	3269	H350	68	1.
804866	3269	H350	68	1.
804868	3269	H350	68	1.
804869	3269	H350	68	1.
804870	3269	H350	68	1.
804872	3269	H350	68	1.
804873	3269	H350	68	1.
804875	3269	H350	68	1.
804878	3269	H350	68	1.
804880	3269	H350	68	1.
804883	3269	H350	68	1.
804888	3269	H350	68	1.
804889	3269	H350	68	1.
804893	3269	H350	68	1.
804894	3269	H350	68	1.
804897	3269	H350	68	1.
804900	3269	H350	68	1.
804904	3269	H350	68	1.
804906	3269	H350	68	1.
804907	3269	H350	68	1.
804913	3269	H350	68	1.
804915	3269	H350	68	1.
804916	3269	H350	68	1.
804919	3269	H350	68	1.
804920	3269	H350	68	1.
804922	3269	H350	68	1.
804923	3269	H350	68	1.
804927	3269	H350	68	1.
804929	3269	H350	68	1.
804930	3269	H350	68	1.
804931	3269	H350	68	1.
804933	3269	H350	68	1.
804935	3269	H350	68	1.
804936	3269	H350	68	1.

EN TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
804941	3269	H350	68	1.
804945	3269	H350	68	1.
804946	3269	H350	68	1.
804949	3269	H350	68	1.
804952	3269	H350	68	1.
804957	3269	H350	68	1.
804963	3269	H350	68	1.
804965	3269	H350	68	1.
804966	3269	H350	68	1.
804967	3269	H350	68	1.
804970	3269	H350	68	1.
804972	3269	H350	68	1.
804973	3269	H350	68	1.
804974	3269	H350	68	1.
804975	3269	H350	68	1.
804976	3269	H350	68	1.
804980	3269	H350	68	1.
804981	3269	H350	68	1.
804983	3269	H350	68	1.
804984	3269	H350	68	1.
804985	3269	H350	68	1.
804987	3269	H350	68	1.
804989	3269	H350	68	1.
804991	3269	H350	68	1.
804992	3269	H350	68	1.
804996	3269	H350	68	1.
804998	3269	H350	68	1.
805000	3269	H350	68	1.
805001	3269	H350	68	1.
805004	3269	H350	68	1.
805007	3269	H350	68	1.
805008	3269	H350	68	1.
805009	3269	H350	68	1.
805012	3269	H350	68	1.
805013	3269	H350	68	1.
805014	3269	H350	68	1.
805017	3269	H350	68	1.
805019	3269	H350	68	1.
805020	3269	H350	68	1.
805021	3269	H350	68	1.
805022	3269	H350	68	1.
805023	3269	H350	68	1.
805024	3269	H350	68	1.
805028	3269	H350	68	1.
805030	3269	H350	68	1.
805034	3269	H350	68	1.

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N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
805035	3269	H350	68	1.
805036	3269	H350	68	1.
805037	3269	H350	68	1.
805038	3269	H350	68	1.
805039	3269	H350	68	1.
805044	3269	H350	68	1.
805048	3269	H350	68	1.
805051	3269	H350	68	1.
805053	3269	H350	68	1.
805054	3269	H350	68	1.
805055	3269	H350	68	1.
805056	3269	H350	68	1.
805061	3269	H350	68	1.
805062	3269	H350	68	1.
805064	3269	H350	68	1.
805066	3269	H350	68	1.
805067	3269	H350	68	1.
805068	3269	H350	68	1.
805069	3269	H350	68	1.
805070	3269	H350	68	1.
805071	3269	H350	68	1.
805072	3269	H350	68	1.
805075	3269	H350	68	1.
805076	3269	H350	68	1.
805078	3269	H350	68	1.
805079	3269	H350	68	1.
805081	3269	H350	68	1.
805086	3269	H350	68	1.
805087	3269	H350	68	1.
805088	3269	H350	68	1.
805091	3269	H350	68	1.
805092	3269	H350	68	1.
805093	3269	H350	68	1.
805094	3269	H350	68	1.
805097	3269	H350	68	1.
805098	3269	H350	68	1.
805100	3269	H350	68	1.
805101	3269	H350	68	1.
805102	3269	H350	68	1.
805103	3269	H350	68	1.
805105	3269	H350	68	1.
805108	3269	H350	68	1.
805109	3269	H350	68	1.
805110	3269	H350	68	1.
806066	3269	H350	69	1.
806078	3269	H350	69	1.
806085	3269	H350	69	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
806098	3269	H350	69	1.
806111	3269	H350	69	1.
806122	3269	H350	69	1.
806190	3269	H350	69	1.
806200	3269	H350	69	1.
806237	3269	H350	69	1.
806245	3269	H350	69	1.
811220	3269	H350	71	1.
811223	3269	H350	71	1.
811228	3269	H350	71	1.
811229	3269	H350	71	1.
811235	3269	H350	71	1.
811236	3269	H350	71	1.
811240	3269	H350	71	1.
811243	3269	H350	71	1.
811246	3269	H350	71	1.
811249	3269	H350	71	1.
811250	3269	H350	71	1.
811252	3269	H350	71	1.
811253	3269	H350	71	1.
811254	3269	H350	71	1.
811257	3269	H350	71	1.
811258	3269	H350	71	1.
811263	3269	H350	71	1.
811265	3269	H350	71	1.
811271	3269	H350	71	1.
811275	3269	H350	71	1.
811280	3269	H350	71	1.
811288	3269	H350	71	1.
811290	3269	H350	71	1.
811296	3269	H350	71	1.
811297	3269	H350	71	1.
811299	3269	H350	71	1.
811301	3269	H350	71	1.
811307	3269	H350	71	1.
811309	3269	H350	71	1.
811312	3269	H350	71	1.
811314	3269	H350	71	1.
811316	3269	H350	71	1.
811317	3269	H350	71	1.
811318	3269	H350	71	1.
811319	3269	H350	71	1.
811322	3269	H350	71	1.
811324	3269	H350	71	1.
811328	3269	H350	71	1.
811330	3269	H350	71	1.

EN TOF HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
811332	3269	H350	71	1.
811343	3269	H350	71	1.
811351	3269	H350	71	1.
811352	3269	H350	71	1.
811354	3269	H350	71	1.
811358	3269	H350	71	1.
811359	3269	H350	71	1.
811362	3269	H350	71	1.
811363	3269	H350	71	1.
811365	3269	H350	71	1.
811370	3269	H350	71	1.
811374	3269	H350	71	1.
811376	3269	H350	71	1.
811378	3269	H350	71	1.
811385	3269	H350	71	1.
811387	3269	H350	71	1.
811392	3269	H350	71	1.
811399	3269	H350	71	1.
811400	3269	H350	71	1.
811403	3269	H350	71	1.
811405	3269	H350	71	1.
811408	3269	H350	71	1.
811414	3269	H350	71	1.
811416	3269	H350	71	1.
811420	3269	H350	71	1.
811424	3269	H350	71	1.
811428	3269	H350	71	1.
811431	3269	H350	71	1.
811434	3269	H350	71	1.
811436	3269	H350	71	1.
811441	3269	H350	71	1.
811446	3269	H350	71	1.
811448	3269	H350	71	1.
811452	3269	H350	71	1.
811455	3269	H350	71	1.
811463	3269	H350	71	1.
811464	3269	H350	71	1.
811466	3269	H350	71	1.
811468	3269	H350	71	1.
811477	3269	H350	71	1.
811482	3269	H350	71	1.
811484	3269	H350	71	1.
811487	3269	H350	71	1.
811490	3269	H350	71	1.
811491	3269	H350	71	1.
811495	3269	H350	71	1.
811500	3269	H350	71	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
811504	3269	H350	71	1.
811505	3269	H350	71	1.
811509	3269	H350	71	1.
811510	3269	H350	71	1.
811512	3269	H350	71	1.
811513	3269	H350	71	1.
811515	3269	H350	71	1.
811516	3269	H350	71	1.
811519	3269	H350	71	1.
811535	3269	H350	71	1.
811537	3269	H350	71	1.
811540	3269	H350	71	1.
811542	3269	H350	71	1.
811544	3269	H350	71	1.
811551	3269	H350	71	1.
811552	3269	H350	71	1.
811554	3269	H350	71	1.
811558	3269	H350	71	1.
811561	3269	H350	71	1.
811566	3269	H350	71	1.
811570	3269	H350	71	1.
811571	3269	H350	71	1.
811578	3269	H350	71	1.
811581	3269	H350	71	1.
811587	3269	H350	71	1.
811596	3269	H350	71	1.
811597	3269	H350	71	1.
811602	3269	H350	71	1.
811603	3269	H350	71	1.
811605	3269	H350	71	1.
811606	3269	H350	71	1.
811607	3269	H350	71	1.
811610	3269	H350	71	1.
811619	3269	H350	71	1.
811623	3269	H350	71	1.
811630	3269	H350	71	1.
811632	3269	H350	71	1.
811634	3269	H350	71	1.
811635	3269	H350	71	1.
811638	3269	H350	71	1.
811640	3269	H350	71	1.
811647	3269	H350	71	1.
811648	3269	H350	71	1.
811649	3269	H350	71	1.
811658	3269	H350	71	1.
811659	3269	H350	71	1.
811662	3269	H350	71	1.

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N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
811665	3269	H350	71	1.
811666	3269	H350	71	1.
811667	3269	H350	71	1.
811668	3269	H350	71	1.
811681	3269	H350	71	1.
811682	3269	H350	71	1.
811684	3269	H350	71	1.
811699	3269	H350	71	1.
811700	3269	H350	71	1.
811705	3269	H350	71	1.
811709	3269	H350	71	1.
811716	3269	H350	71	1.
811718	3269	H350	71	1.
811719	3269	H350	71	1.
811722	3269	H350	71	1.
811729	3269	H350	71	1.
811731	3269	H350	71	1.
811734	3269	H350	71	1.
811739	3269	H350	71	1.
811740	3269	H350	71	1.
811741	3269	H350	71	1.
811749	3269	H350	71	1.
811754	3269	H350	71	1.
811760	3269	H350	71	1.
811761	3269	H350	71	1.
811763	3269	H350	71	1.
811764	3269	H350	71	1.
811765	3269	H350	71	1.
811771	3269	H350	71	1.
811773	3269	H350	71	1.
811777	3269	H350	71	1.
811778	3269	H350	71	1.
811784	3269	H350	71	1.
811793	3269	H350	71	1.
811800	3269	H350	71	1.
811803	3269	H350	71	1.
811804	3269	H350	71	1.
811814	3269	H350	71	1.
811819	3269	H350	71	1.
811822	3269	H350	71	1.
811827	3269	H350	71	1.
811828	3269	H350	71	1.
811836	3269	H350	71	1.
811841	3269	H350	71	1.
811845	3269	H350	71	1.
811846	3269	H350	71	1.
811850	3269	H350	71	1.

N TOP HOPPERS TO BE REDEPLOYED TO HELM-ATLANTIC
SORTED BY LIEN CODE

	LIEN CODE	AAR CAR TYPE	DATE BUILT YEAR	FLAG
811854	3269	H350	71	1.
811862	3269	H350	71	1.
811863	3269	H350	71	1.
811864	3269	H350	71	1.
811865	3269	H350	71	1.
811866	3269	H350	71	1.
811869	3269	H350	71	1.
811873	3269	H350	71	1.
811875	3269	H350	71	1.
811876	3269	H350	71	1.
811879	3269	H350	71	1.
811880	3269	H350	71	1.
811881	3269	H350	71	1.
811884	3269	H350	71	1.
811887	3269	H350	71	1.
811892	3269	H350	71	1.
811895	3269	H350	71	1.
811896	3269	H350	71	1.
811898	3269	H350	71	1.
811901	3269	H350	71	1.
811905	3269	H350	71	1.
811909	3269	H350	71	1.
811916	3269	H350	71	1.
811917	3269	H350	71	1.
811919	3269	H350	71	1.
L				684.

STATE OF CALIFORNIA)
) **S.S.**
COUNTY OF SAN FRANCISCO)

On January 19, 1999, before me, Matthew M. Ogburn, personally appeared David R. Eckles, President of **HELM ATLANTIC CORPORATION,**

✓ personally known to me **-OR-**

___ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

MATTHEW M. OGBURN
Commission #1070216
Notary Public — California
San Francisco County
My Comm. Expires Aug 27, 1999

Witness my hand and official seal.

Matthew M. Ogburn
SIGNATURE OF THE NOTARY

[Notarial Seal]

STATE OF FLORIDA)
) **S.S.**
COUNTY OF DUVAL)

On ~~January~~ FEBRUARY 4, 1999, before me, JOYCE ANN DOLAN, personally appeared JAMES M. TILLEY, ASSISTANT TREASURER, of **CSX TRANSPORTATION, INC.,**

X personally known to me **-OR-**

___ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

Joyce Ann Dolan
Joyce Ann Dolan
SIGNATURE OF THE NOTARY

Joyce Ann Dolan
MY COMMISSION # CC 784525
EXPIRES: January 9, 2003
Bonded Thru Pichard Insurance Agency

[Notarial Seal]