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HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

February 8, 1995

0100520067
RECORDATION NO. 17688-A
FILED 1428
FEB 9 1995 - 3 50 PM
INTERSTATE COMMERCE COMMISSION

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

Dear Ms. Lee:

Enclosed are four (4) originals of Assignment of Lease dated November 18, 1994 ("Assignment") between the following parties:

"Helm Pacific": Helm-Pacific Leasing Corporation
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

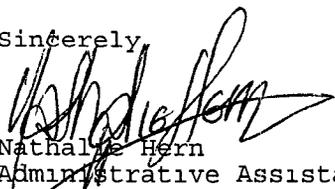
"Union Pacific": Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179

The equipment involved in this transaction is as follows:

Equipment: Eighty-four (84) boxcars bearing the reporting mark and numbers KCS 758102-758185 under the Lease of Railroad Equipment dated as of July 27, 1991 between Helm-Pacific and the Kansas City Southern Railway Company.

Please file the Assignment as a supplementary document to Recordation # 17688, filed on January 30, 1992 and return one (1) endorsed original to my attention. The filing fee of \$21.00 is included in the enclosed cheque.

Sincerely,


Nathalie Hern
Administrative Assistant

/nh
Enclosures (4)

LICENSING BRANCH
FEB 9 3 48 PM '95

ASSIGNMENT

FOR VALUE RECEIVED, HELM-PACIFIC LEASING ("Helm-Pacific"), a Nebraska joint venture, with its principle place of business at One Embarcadero Center, Suite 3500, San Francisco, California 94111, hereby sets over, transfers and assigns to UNION PACIFIC RAILROAD COMPANY ("Union Pacific"), a Utah corporation, with its principle place of business at 1416 Dodge Street, Omaha, NB 68179, all of its rights, title and interest in and to the eighty-four (84) boxcars bearing the reporting mark and numbers KCS 758102-758185 (the "Units") and the Lease of Railroad Equipment dated as of July 27, 1991, as amended, between Helm-Pacific and The Kansas City Southern Railway Company (the "Lease"), as it pertains to the Units only. The Lease was filed with the Interstate Commerce Commission ("ICC") on January 30, 1992, under ICC Recordation Number 17688.

This Assignment shall be deemed to have become effective on the 18th day of November, 1994.

Dated this 18th day of November, 1994.

HELM-PACIFIC LEASING ^e

By: Helm Pacific Corporation
its Joint Venturer

By: Union Pacific Venture Leasing, ^{or}
its Joint Venturer

By: [Signature]

By: D. Chandler Lewis

Title: President

Title: President - UPVL

ACCEPTANCE OF ASSIGNMENT

Union Pacific ("**Lessor**") hereby accepts the foregoing Assignment and assumes and agrees to perform all of the terms, covenants, conditions, and provisions of such Lease, as it pertains to the Units only, which are therein provided to be observed and performed by Lessor thereunder on and after the 18th day of November, 1994.

Dated this 22 day of November, 1994.

UNION PACIFIC RAILROAD COMPANY

By: [Signature]
Title: VP - Law

STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

On November 18, 1994, before me, LaRonda A. Gaines, personally appeared David R. Eckles, President of **HELM PACIFIC CORPORATION**,

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.



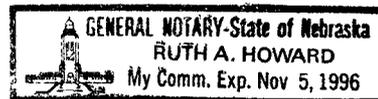
LaRonda A. Gaines
SIGNATURE OF THE NOTARY

STATE OF NEBRASKA)
) §
COUNTY OF DOUGLAS)

On this 23rd day of November, 1994, before me personally appears D. Charles Lewis to me personally known, who being by me duly sworn says that he is a President of **UNION PACIFIC VENTURE LEASING, INC.**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation as a joint venture partner of Helm-Pacific Leasing.

Ruth A. Howard
Notary Public

My Commission Expires: 11/5/96



STATE OF NEBRASKA)
) §
COUNTY OF DOUGLAS)

On this 22 day of November, 1994, before me personally appears James J. Helms, to me personally known, who being by me duly sworn says that he is a AVP - Leasing of **UNION PACIFIC RAILROAD COMPANY**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation as a joint venture partner of Helm-Pacific Leasing.

Ruth A Howard
Notary Public

My Commission Expires: 11/5/96

