

**HELM-ATLANTIC ASSOCIATES**  
LIMITED PARTNERSHIP

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

VIA AIR COURIER

June 13, 1997

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

RECORDATION NO. 20719 FILED

JUN 16 '97 10-46 AM

RECEIVED  
SURFACE TRANSPORTATION  
BOARD  
JUN 16 10 46 AM '97

Dear Mr. Williams:

Enclosed are one (1) original and one (1) certified true copy of the Memorandum of Lease of Railroad Equipment dated as of October 19, 1995 ("**Memorandum of Lease**") 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: Union Pacific Railroad  
1416 Dodge Street  
Omaha, NE 68179

The equipment involved in this transaction is as follows:

Equipment: One hundred forty (140) RBL railcars, more fully described in Exhibit A to the Memorandum of Lease.

Please file this agreement as a primary document. A check covering the filing fee of twenty-four dollars (\$24.00) is enclosed.

Sincerely,

*P Hapin*

Patrick Hapin  
Document Administrator

/ph  
Enclosures (2)

CERTIFICATION OF TRUE COPY

JUN 16 '97

10-46AM

On June 4, 1997, I, Patrick M. Hapin, have examined the original copy of the Memorandum of Lease of Railroad Equipment dated as of October 19, 1995 intended to evidence Schedule No. 3 dated as of October 19, 1995 to the Lease of Railroad Equipment dated as of January 3, 1995 between Helm-Atlantic Associates Limited Partnership and Union Pacific Railroad Company, and I hereby certify that I have compared the attached duplicate copy with the original and that it is a complete, true and correct copy of the original in all respects, including the dates, signatures and acknowledgements thereof.

Patrick M. Hapin  
Patrick M. Hapin  
Document Administrator

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

On June 4, 1997, before me, Emma S. Ortega - Notary Public personally appeared Patrick M. Hapin, Document Administrator **HELM FINANCIAL CORPORATION**,

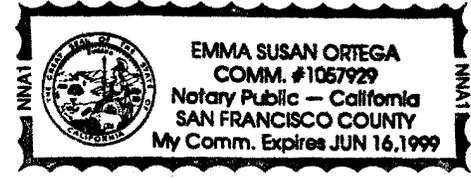
X personally known to me -OR-

\_\_\_\_\_ 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.



Emma Susan Ortega  
SIGNATURE OF THE NOTARY



RECORDATION NO. 20719  
JUN 1 6 1996 11-46 AM

ANNEX D

To Schedule No. 3 dated October 19, 1995 to that certain Lease of Railroad Equipment dated as of January 3, 1995 between Helm-Atlantic Associates Limited Partnership and Union Pacific Railroad Company

MEMORANDUM OF  
LEASE OF RAILROAD EQUIPMENT

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT ("Memorandum of Lease") made as of October 19, 1995 is intended to evidence Schedule No. 3 dated October 19, 1995 ("Schedule") to the Lease of Railroad Equipment, dated as of January 3, 1995 (the "Lease") between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership (the "Lessor"), and UNION PACIFIC RAILROAD COMPANY, a Utah corporation (the "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. 11303. Lessor has the right to lease the one hundred forty (140) RBL boxcars, more fully described in Exhibit A hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease and the Schedule.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, have executed this Memorandum of Lease on the date indicated below its signature.

LESSOR  
  
HELM-ATLANTIC ASSOCIATES  
LIMITED PARTNERSHIP, a  
Delaware Limited Partnership

LESSEE  
  
UNION PACIFIC RAILROAD COMPANY

By: Helm Atlantic Corporation,  
its General Partner

By: [Signature]

Title: President

Date: March 20, 1996

By: [Signature]

Title: Vice President <sup>LAW</sup> ~~Purchasing~~

Date: 3/1/96

D

ANNEX D - Continued

EXHIBIT A

To the Memorandum of Lease of Railroad Equipment

Dated October 19, 1995

Equipment Description:

One hundred forty (140), 100-ton, 52'6" RBL boxcars with 9'4" inside width, single 14' plug doors and two Evans "Dual Air Pak" bulkheads; built by Fruit Growers Express Company in 1974.

Unit Numbers:

CHTT            61750-61751, 61753-61767, 61769-61777, 61779-61794,  
                 61796-61829, 61831-61832, 61834-61840, 61842-61884,  
                 61886-61890, 61892, 61894-61899.

Dr

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

On March 21, 1996, before me, Chris Dilley, personally appeared David R. Eckles, President of HELM ATLANTIC CORPORATION,

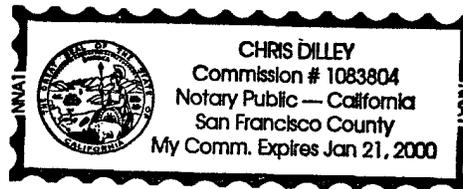
personally known to me -OR-

— 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.

WITNESS my hand and official seal.

Signature Chris Dilley

(Notorial Seal)



STATE OF NEBRASKA )  
 ) S.S.  
COUNTY OF DOUGLAS )

On March 1, 1996, before me, Carol A. Leo, personally appeared James V. Dolan, VP-Law of UNION PACIFIC RAILROAD COMPANY,

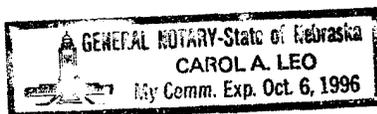
personally known to me -OR-

— 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.

Signature Carol A. Leo

(Notorial Seal)



DL