

RECORDATION NO. 18522-B FILED TO

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AMENDMENT NO. 2

INTERSTATE COMMERCE COMMISSION

THIS AMENDMENT NO. 2 (the "**Amendment**") to the Lease of Railroad Equipment dated as of May 25, 1993, as amended (the "**Lease**"), between **HELM FINANCIAL CORPORATION** ("**Lessor**"), as assignee of Helm Equipment Leasing Corporation, and **WESTVACO CORPORATION** ("**Lessee**") is made as of June 28, 1994 between Lessor and Lessee.

R E C I T A L S :

- A. Lessor and Lessee are parties to the Lease pursuant to which the twenty-five (25) log flatcars described in Annex A to the Lease ("**Base Unit(s)**"), were leased by Lessor to Lessee.
- B. Lessor and Lessee have added up to forty (40) additional log flatcars ("**Additional Unit(s)**") to the Lease.
- C. On April 1, 1994, Helm Equipment Leasing Corporation transferred and assigned to Helm Financial Corporation all its rights, title and interest in and to the Units (as defined herein below) and the Lease.
- D. The parties desire to amend the Lease as provided herein.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties agree to amend the Lease as follows:

- 1. All terms defined in the Lease shall have the meanings defined therein when used in this Amendment.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. Retroactive to May 25, 1993, the first sentence in Section 2.A. of the Lease is hereby replaced by the following:

" Lessor shall, at its expense, deliver each Unit to Lessee at either (i) the interchange point located on the railroad lines of CSX Transportation, Inc. at Park Junction, Pennsylvania or (ii) the Consolidated Rail Corporation and Norfolk Southern Railway Company interchange point at Hagarstown, Maryland (each delivery location a "**Delivery Point**") and Lessee agrees to accept such delivery."

- 4. Annex A.1 to the Lease shall be replaced by Annex A.2. and wherever Annex A.1 appears in the Lease it shall be deemed to be Annex A.2.

5. Section 3.A. of the Lease is hereby replaced by the following:

"There shall be an interim term under this Lease for each Unit ("**Interim Term**") which shall commence on the date such Unit is accepted by Lessee at the Delivery Point ("**Acceptance Date**") and shall continue until (i) _____ for the Base Units and (ii) until _____ for the Additional Units (each such date an "**Effective Date**"), at which time the fixed term ("**Fixed Term**") of this Lease for each Unit shall commence and shall continue in full force and effect (i) through _____ for the Base Units and (ii) through _____ for the Additional Units (the Interim Term and the Fixed Term shall herein collectively be referred to as the "**Term of this Lease**")."

6. Except as explicitly set forth herein, "**Unit(s)**" as used in the Lease shall mean each Base Unit and each Additional Unit.

7. Except as expressly modified by this Amendment, all terms and provisions of the Lease shall remain in full force and effect.

8. This Amendment may be executed by the parties hereto in any number of counterparts, and all said counterparts taken together shall be deemed to constitute one and the same instrument.

IN WITNESS THEREOF, Lessor and Lessee, each pursuant to due authority, have caused this Amendment No. 2 dated as of June 28, 1994 to the Lease of Railroad Equipment dated as of May 25, 1994, as amended, to be signed in their respective corporate names on the dates indicated below their signatures.

LESSOR

LESSEE

HELM FINANCIAL CORPORATION

WESTVACO CORPORATION

By: [Signature]
Title: President
Date: August 18, 1994

By: [Signature] *ack*
Title: VP & Mill Mgr
Date: 7/25/94

AP

STATE OF CALIFORNIA

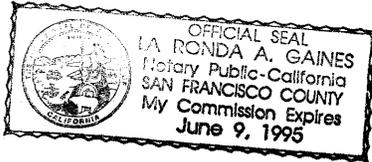
COUNTY OF SAN FRANCISCO

On August 18, 1994, before me, LaRonda A. Gains, personally appeared Richard C. Kirchner, President of HELM FINANCIAL 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.



LaRonda A. Gains
SIGNATURE OF THE NOTARY

STATE OF NEW YORK)
) §
COUNTY OF NEW YORK)

On this 25th day of July, 1994, before me personally appeared W.R. Small, to me personally known, who, being by me duly sworn says that he is U.P. & Mill Manager of WESTVACO CORPORATION, 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.

Judy K. Dwyer
Notary Public

My Commission Expires: 6-30-96

[Notarial Seal]

ANNEX A.2.

To the Lease of Railroad Equipment dated as of May 25, 1993, as amended, between Helm Financial Corporation and Westvaco Corporation

Equipment Description:

70' long log flatcars with 61' between bulkheads, steel floor and bulkheads, six cribs, and side posts made of 8" x 8" tubular steel; built by Norfolk Southern Corporation in 1971.

Base Units:

Quantity = Twenty-five (25)

Numbers = WVCX 700-724

Additional Units:

Quantity = Up to forty (40)

Numbers = WVCX 725-764