

HELM
FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 18874-B FILED

JAN 7 '99

1-10PM

January 20, 1999

Ms. Janice Fort
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

Dear Janice:

Enclosed is one (1) copy of the **Memorandum of Amendment to Lease of Railroad Equipment** dated as of September 12, 1996 which is intended to evidence **Amendment No. 3** dated as of September 12, 1996 between the following parties:

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

Lessee: Norfolk Southern Railway Company
110 Franklin Road, SE
Roanoke, VA 24042-0072

The equipment involved in this transaction is as follows:

Equipment: Seventy-eight (78) railcars as more fully described in Schedule A to the memorandum.

Please file this memorandum as a supplementary document to Recordation No. **18874** and return this stamped copy to my attention. (This was submitted & recorded under the wrong number, 18364-C.) I trust you have corrected your original you received at the first submission. Per our conversation of this morning, there is to be no charge for this correction.

Sincerely,

Alison Drain

Alison Drain
Document Administrator

/ad
Enclosures (1)

**HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP**

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

January 4, 1999

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

RECORDATION NO. 18874-B
FILED
JAN 7 '99 1-10PM

Dear Mr. Williams:

Enclosed are two (2) originals of the **Memorandum of Amendment to Lease of Railroad Equipment** dated as of September 12, 1996 which is intended to evidence Amendment No. 3 dated as of September 12, 1996 between the following parties:

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

Lessee: Norfolk Southern Railway Company
110 Franklin Road, SE
Roanoke, VA 24042-0072

The equipment involved in this transaction is as follows:

Equipment: Seventy-eight (78) railcars as more fully described in Schedule A to the memorandum.

¹⁸⁸⁷⁴
Please file this memorandum as a supplementary document to Recordation No. ~~18874~~ 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)

SURFACE TRANSPORTATION BOARD
WASHINGTON, D. C. 20423-0001

OFFICE OF THE SECRETARY

DATE: 1/7/99

Alison Drain
Helm-Atlantic Associates Limited Partnership
One Embarcadero Center
San Francisco, CA., 94111

Dear Madam:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301
and 49 CFR 1177.3 (c), on 1/1/99 at 1:10PM, and
assigned recordation number(s). 18874-B and 21797-B.

Sincerely Yours,

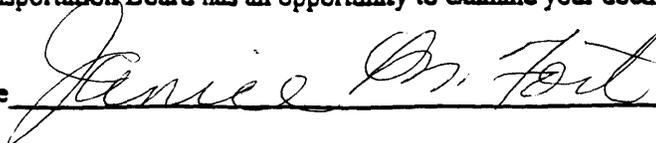


Vernon A. Williams
Secretary

Enclosure(s) (2)

\$ 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



RECORDATION NO 18874-B FILED

JAN 7 '99 1-10PM

**MEMORANDUM OF
AMENDMENT TO LEASE**

THIS MEMORANDUM OF AMENDMENT OF THE LEASE OF RAILROAD EQUIPMENT ("Memorandum") dated as of September 12, 1996 is intended to evidence Amendment No. 3 dated as of September 12, 1996 ("Amendment No. 3") to the Lease of Railroad Equipment dated as of May 9, 1994, as amended ("Lease"), between HELM ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor"), and NORFOLK SOUTHERN RAILWAY COMPANY, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation ("STB") under Section 49 of U.S.C. 11301. The Lease was filed with the STB on August 16, 1993 under STB Recordation No. 18364. Lessor has the right to lease the rail equipment, more fully described in Schedule A hereto ("Units"). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease and Amendment No. 3 thereto.

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.

LESSOR

LESSEE

HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP

NORFOLK SOUTHERN RAILWAY COMPANY

By: Helm Atlantic Corporation,
its General Partner

By: David R. Eckles

Print Name: David R. Eckles

Title: President

By: William T. Rousis, CPM

Print Name: William T. Rousis

Title: Manager Purchasing - Car

By

SCHEDULE A
TO THE MEMORANDUM OF LEASE

THE UNITS

Equipment Description:

Seventy-eight (78), 4 door, 86' boxcars.

Group A Unit Numbers:

NW 86000, 86002, 86003, 86006, 86008, 86010, 86011, 86012, 86014, 86015,
86016, 86017, 86018, 86020, 86021, 86023, 86024, 86025, 86026, 86028,
86029, 86030, 86031, 86032, 86033, 86034, 86035, 86038, 86039, 86040,
86041, 86043, 86044, 86045, 86047, 86048, 86049, 86050, 86051, 86052,
86053, 86055, 86056, 86067, 86068, 86069, 86070, 86073, 86074, 86075,
86076, 86079, 86081, 86082, 86083, 86084, 86085, 86086, 86087, 86088,
86090, 86100, 86101, 86102, 86103, 86104, 86105.

Group B Unit Numbers:

NS 489664, 489665, 489667

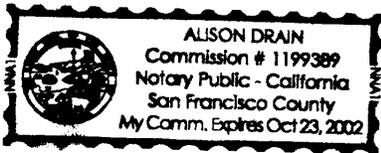
4

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

On December 11, 1998, before me, Alison Drain, 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.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

COMMONWEALTH OF VIRGINIA)
) S.S.
COUNTY OF ROANOKE)

On December 9, 1998, before me, William T. Rousis, personally appeared William T. Rousis, Manager Purchasing - Car of NORFOLK SOUTHERN RAILWAY 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.

Charles F. Wills
SIGNATURE OF THE NOTARY

[Notarial Seal]

dy