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**HELM**  
**FINANCIAL CORPORATION**

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

VIA AIR COURIER

RECORDATION NO. **18924**

July 29, 1994

AUG 1 - 1994 - 10 05 AM

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 two (2) originals of the Memorandum of Lease of Railroad Equipment dated as of February 11, 1994 between the following parties:

Lessor:	Helm Financial Corporation One Embarcadero Center, Suite 3500 San Francisco, CA 94111
Lessee:	Georgia Power Company c/o Southern Company Services 800 Shades Creek Parkway Birmingham, AL 35209

The equipment involved in this transaction is as follows:

Equipment:	Two hundred twenty-four (224) rapid discharge coal hopper cars (See Schedule A for Car Numbers)
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Please file this agreement as a primary document. The filing fee of \$18.00 is included in the enclosed check number 18789 dated July 26, 1994.

Sincerely,

*C. Mostaghim*

Cecilia Mostaghim  
Contracts Administrator

cm  
Enclosures (2)

AUG 1 - 1994 10 02 AM

MEMORANDUM OF INTERSTATE COMMERCE COMMISSION  
LEASE OF RAILROAD EQUIPMENT

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT made as of February 11, 1994 is intended to evidence the Lease of Railroad Equipment, dated as of February 11, 1994 (the "Lease") between HELM FINANCIAL CORPORATION, a California corporation ("Lessor"), and GEORGIA POWER COMPANY, a Georgia corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. Lessor has the right to lease the two hundred twenty-four rapid discharge coal hopper railcars, more fully described in Schedule A hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

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

LESSOR

LESSEE

HELM FINANCIAL CORPORATION

GEORGIA POWER COMPANY

By: <u></u>	By: <u>K. E. Adams</u>
Title: <u>President</u>	Title: <u>SR. VICE PRES.</u>
Date: <u>03/11/94</u>	Date: <u>3/7/94</u>

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SCHEDULE A

To the Memorandum of Lease of Railroad Equipment  
between Helm Financial Corporation and Georgia Power Company  
Dated February 11, 1994

GROUP A UNITS

Equipment Description:

One hundred ten (110), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal hopper railcars; manufactured by Ortner circa 1978, 1980 and 1981.

Unit Numbers:

HLMX 601	HLMX 719	HLMX 84073
HLMX 602	HLMX 721	HLMX 84074
HLMX 603	HLMX 723	HLMX 84077
HLMX 604	HLMX 80005	HLMX 84083
HLMX 607	HLMX 80012	HLMX 84090
HLMX 608	HLMX 80013	HLMX 84100
HLMX 609	HLMX 80015	HLMX 84102
HLMX 614	HLMX 80016	HLMX 84103
HLMX 615	HLMX 81012	HLMX 84105
HLMX 617	HLMX 81016	HLMX 84107
HLMX 618	HLMX 81019	HLMX 84108
HLMX 619	HLMX 81024	HLMX 84121
HLMX 626	HLMX 81033	HLMX 84123
HLMX 629	HLMX 81040	HLMX 84131
HLMX 634	HLMX 81048	HLMX 84138
HLMX 636	HLMX 81053	HLMX 84142
HLMX 637	HLMX 81067	HLMX 84145
HLMX 638	HLMX 81069	HLMX 84147
HLMX 644	HLMX 81072	HLMX 84152
HLMX 646	HLMX 81075	HLMX 84156
HLMX 652	HLMX 81079	HLMX 84158
HLMX 653	HLMX 84002	HLMX 84161
HLMX 654	HLMX 84013	HLMX 197821
HLMX 655	HLMX 84016	HLMX 197831
HLMX 664	HLMX 84019	HLMX 197832
HLMX 665	HLMX 84023	HLMX 197886
HLMX 668	HLMX 84024	HLMX 197897
HLMX 670	HLMX 84030	HLMX 197954
HLMX 675	HLMX 84032	
HLMX 676	HLMX 84037	
HLMX 677	HLMX 84040	
HLMX 678	HLMX 84043	
HLMX 683	HLMX 84045	
HLMX 685	HLMX 84048	
HLMX 686	HLMX 84054	
HLMX 690	HLMX 84056	
HLMX 691	HLMX 84062	
HLMX 698	HLMX 84063	
HLMX 704	HLMX 84064	
HLMX 712	HLMX 84068	
HLMX 714	HLMX 84071	

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SCHEDULE A - continued

GROUP B UNITS

Equipment Description:

One hundred fourteen (114), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal hopper railcars; manufactured by Ortner circa 1978, 1980 and 1981.

Unit Numbers:

HLMX 605	HLMX 671	HLMX 81044
HLMX 606	HLMX 672	HLMX 81047
HLMX 610	HLMX 673	HLMX 81049
HLMX 611	HLMX 674	HLMX 81050
HLMX 612	HLMX 679	HLMX 81055
HLMX 613	HLMX 680	HLMX 81061
HLMX 616	HLMX 681	HLMX 81065
HLMX 620	HLMX 682	HLMX 81074
HLMX 621	HLMX 684	HLMX 81058
HLMX 622	HLMX 688	HLMX 81068
HLMX 623	HLMX 696	HLMX 81073
HLMX 624	HLMX 697	HLMX 84009
HLMX 625	HLMX 699	HLMX 84011
HLMX 627	HLMX 705	HLMX 84034
HLMX 628	HLMX 708	HLMX 84080
HLMX 630	HLMX 715	HLMX 84095
HLMX 631	HLMX 716	HLMX 84101
HLMX 632	HLMX 718	HLMX 84115
HLMX 633	HLMX 80002	HLMX 84116
HLMX 635	HLMX 80003	HLMX 84148
HLMX 639	HLMX 80006	HLMX 197818
HLMX 640	HLMX 80007	HLMX 197836
HLMX 641	HLMX 80008	HLMX 197838
HLMX 642	HLMX 80009	HLMX 197847
HLMX 643	HLMX 80014	HLMX 197852
HLMX 645	HLMX 80017	HLMX 197860
HLMX 647	HLMX 80019	HLMX 197888
HLMX 648	HLMX 81001	HLMX 197896
HLMX 649	HLMX 81005	HLMX 197910
HLMX 650	HLMX 81010	HLMX 197946
HLMX 651	HLMX 81011	
HLMX 656	HLMX 81014	
HLMX 657	HLMX 81020	
HLMX 658	HLMX 81021	
HLMX 659	HLMX 81023	
HLMX 660	HLMX 81028	
HLMX 661	HLMX 81029	
HLMX 662	HLMX 81032	
HLMX 663	HLMX 81034	
HLMX 666	HLMX 81035	
HLMX 667	HLMX 81038	
HLMX 669	HLMX 81041	

CM

STATE OF CALIFORNIA

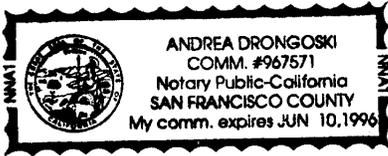
COUNTY OF SAN FRANCISCO

On March 11, 1994, before me, Andrea Drongoski, personally appeared Richard C. Kirchner, President of 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.



Andrea Drongoski  
SIGNATURE OF THE NOTARY

STATE OF GEORGIA )  
 ) §  
COUNTY OF FULTON )

On this 7<sup>th</sup> day of March, 1994, before me personally appeared K.E. Adams, to me personally known, who, being by me duly sworn, says that he is Sr. Vice President of GEORGIA POWER 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.

Dean Dodson  
Notary Public

My Commission Expires: Notary Public, Cobb County, Georgia  
My Commission Expires Mar. 11, 1994

[Notarial Seal]