

DONELAN, CLEARY, WOOD & MASER, P.C.

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April 28, 1995

Recordation No. 18956-A

18956-A
APR 28 1995 3:22 PM

Dear Mr. Williams:

On behalf of Helm-Pacific Leasing ("Helm"), I submit for filing and recording under 49 U.S.C. § 11303 and the regulations promulgated thereunder, counterparts of a secondary document, not previously recorded, entitled Amendment No. 1 ("Amendment") made as of April 22, 1995.

The parties to the enclosed Amendment are:

Helm-Pacific Leasing Suite 3500 One Embarcadero Center San Francisco, CA 94111	-	LESSOR
Norfolk Southern Railway Company 110 Franklin Road, S.E. Roanoke, VA 24042-0072	-	LESSEE

The said Amendment acts, among other things, to add units to and to delete units from that certain Memorandum of Lease of Railroad Equipment ("Lease") made as of May 9, 1994, filed and recorded with the Interstate Commerce Commission under Recordation No. 18956 and the Amendment should be recorded under the next available letter under Recordation No. 18956, which we believe is -A.

The equipment covered by the enclosed Amendment is the equipment covered therein, namely adding to the Lease 196 covered hopper cars and deleting 35 covered hopper cars.

A short summary of the Amendment to appear in the ICC Index is as follows:

"Deletes 35 covered hopper cars and adds 196."

Counterparts of Williams

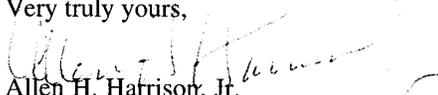
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DONELAN, CLEARY, WOOD & MASER, P.C.

Enclosed is a check in the amount of twenty-one dollars (\$21.00) in payment of the filing fee.

Once the filing has been made, please return to bearer the stamped counterpart(s) of the document not required for filing purposes, together with the fee receipt, the letter from the ICC acknowledging the filing, and the two extra copies of this letter of transmittal.

Very truly yours,


Allen H. Harrison, Jr.
*Attorney for Helm-Pacific Leasing for
the purpose of this filing.*

Honorable Vernon A. Williams
Secretary
Interstate Commerce Commission
Washington, D.C. 20423
Enclosures
BY HAND



Interstate Commerce Commission
Washington, D.C. 20423-0001

4/ 28/95

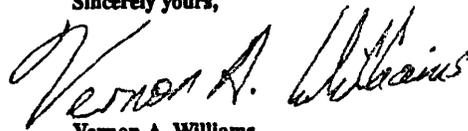
Office Of The Secretary

Allen H. Harrison, Jr.
Donelan, Cleary, Wood & Maser, PC
1100 New York Avenue, NW., Ste. 750
Washington, DC., 20005-3934

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 4/28/95 at 2:55PM, and assigned recordation number(s). 18956-A.

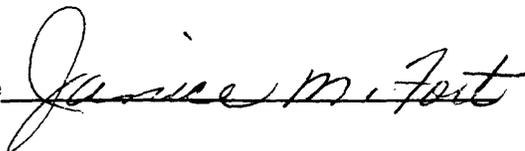
Sincerely yours,


Vernon A. Williams
Secretary

Enclosure(s)

\$ 24.00 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 and in no way indicates acknowledgment that the fee paid is correct. This is accepted subject to review of the document which has been assigned the transaction number corresponding to the one typed on this receipt. In the event of an error or any questions concerning this fee, you will receive a notification after the Commission has had an opportunity to examine your document.

Signature



15956-A

18956-A
FILED 1995

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AMENDMENT NO. 1

THIS AMENDMENT NO. 1 (the "Amendment") to the Lease of Railroad Equipment dated as of May 9, 1994 (the "Lease") between HELM-PACIFIC LEASING ("Lessor") and NORFOLK SOUTHERN RAILWAY COMPANY ("Lessee") is made as of April 19, 1995 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 one hundred forty-eight (148) covered hopper railcars described in Annex A to the Lease (the "Existing Units") were leased by Lessor to Lessee.
- B. Lessor and Lessee desire to terminate the Lease for the thirty-five (35) Existing Units described in Exhibit A attached hereto ("Terminated Units"). The remaining one hundred thirteen (113) Units are described as Group A Units in Annex A.1. attached hereto.
- C. Lessor and Lessee desire to add to the Lease the one hundred ninety-six (196) Units described as Group B Units in Annex A.1. attached hereto ("Additional Unit(s)"), which are owned by Lessor and are in Lessee's possession.
- D. Lessor and Lessee desire to convert the Lease to a net lease, reduce the rental rate and extend the Term of this Lease for the Units (as defined herein below) .
- E. 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, except that the term "Unit(s)" shall from and after the effective date of this Amendment mean the Existing Units and the Additional Units, except as otherwise explicitly provided herein.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. The Term of this Lease for the Terminated Units was terminated as of January 31, 1995.
- 4. Lessee accepted, assumed control, quiet enjoyment and possession of the Additional Units "AS IS" and "WHERE IS" on February 1, 1995.
- 5. Effective as of February 1, 1995, Annex A to the Lease is replaced by Annex A.1. attached hereto and all references in the Lease to Annex A shall be deemed to refer to Annex A.1.

6. Effective as of February 1, 1995, the following recitals, Sections and Subsections of the Lease are amended as follows:

A. The first and second recitals are hereby replaced by the following:

"WHEREAS, Lessor hereby represents that it is the owner, free and clear of all liens and encumbrances, and has the right to lease the three hundred nine (309) covered hopper railcars described in Annex A.1. to the Lease (the 'Unit(s)').

WHEREAS, Lessee desires to lease from Lessor all of the Units at the rentals and upon the terms and conditions set forth in the Lease, as amended by this Amendment."

B. The remaining recitals shall no longer apply.

C. The last sentence in Subsection 3.A. is hereby replaced by the following:

"If reporting marks are other than Lessor's, Lessor shall not be responsible for collection of any car hire earnings and such responsibility shall lie solely with Lessee. If the reporting marks on the Units are Lessor's, Lessor shall forward to Lessee all car hire earnings received by Lessor for the Units."

D. Section 4 is hereby replaced by the following:

"4. Term of Lease.

A. The term of this Lease shall be deemed to have commenced (i) for each Unit described as a Group A Unit in Annex A.1. on the date such Unit was delivered to Lessee at the Delivery Point and (ii) for each Unit described as a Group B Unit in Annex A.1. on February 1, 1995 (each such date the '**Delivery Date**') and shall continue in full force and effect for all Units through May 31, 1998 (the '**Term of this Lease**').

B. The obligations of Lessee hereunder (including, but not limited to, the obligations of Lessee under Sections 7, 10 and 12 hereof) shall survive the expiration or sooner termination of this Lease."

C. Subsections 5.A. and 5.B. are hereby replaced by the following:

"5. Rentals.

A. Lessee shall pay rental in advance to Lessor as follows:

(i) Effective as of February 1, 1995 and continuing through May 31, 1995, Lessee shall pay to Lessor as rental for each Unit an amount of three hundred seventy dollars (\$370.00) per Unit per month ('Rent A').

(ii) Effective June 1, 1995, Lessee shall pay to Lessor as rental for each Unit an amount of one thousand one hundred ten dollars (\$1,110.00) per Unit per quarter ('Rent B'). 'Rent' as used hereinafter shall mean Rent A and Rent B, collectively and individually.

B. Rent shall continue in effect for each Unit until such Unit is returned to Lessor at the end of the Term of this Lease, as hereafter provided in Section 12. Payment of Rent with respect to each Unit shall be made on the first day of each month or quarter, as the case may be, in advance. Rent for any partial month or quarter shall be pro-rated on a daily basis, based upon the actual number of days elapsed and the actual number of days in the month or quarter. Payment of Rent shall be made to Lessor at the address specified in Section 18. The quarterly Rent payment dates shall be each respective June 1, September 1, December 1 and March 1 during the Term of this Lease."

D. In Subsection 5.D., the words "is a lease which includes maintenance, however, except as provided in Section 10.F." are hereby replaced by the words " is a net Lease and."

E. Subsections 6.A. and 6.B. shall become Subsections 6.B. and 6.C., respectively and Subsection 6.A. is hereby added as follows:

"6. Identification Marks.

A. Lessee shall, at its expense, (i) remark each Unit to bear the reporting marks of Lessee, (ii) place Automatic Equipment Identification Tags on such remarked Unit, and (iii) notify Lessor of the new reporting marks in accordance with the notification provisions hereof."

F. Section 7 is hereby replaced by the following:

"7. Taxes.

A. General. During the period beginning on the Delivery Date of a Unit and continuing through the Term of this Lease, Lessee shall pay when

due all sales and use tax, property and ad valorem taxes, excise taxes and all other taxes and duties (together with any penalties, fines, or interest thereon) imposed against Lessor, Lessee or the Units by any governmental or taxing authority upon or with respect to the ownership, leasing, delivery, possession, use, operation, redelivery or other disposition of any Unit while this Lease is in effect (all such taxes, fees, charges, interest and penalties being hereinafter called 'Impositions'), excluding, however, (i) Impositions imposed with respect to a Unit prior to its delivery to lessee or subsequent to its return to Lessor, (ii) Impositions measured by Lessor's net or gross income (including any minimum tax) or which are in substitution for, or relieve Lessor from, any tax based upon or measured by Lessor's net or gross income, (a) of the United States or any political subdivision thereof, or (b) of a non-U.S. jurisdiction except to the extent such Impositions are imposed solely by reason of a connection between such non-U.S. jurisdiction and Lessor caused by the presence of Unit(s) in such non-U.S. jurisdiction, (iii) business and occupation taxes, franchise taxes, gross receipts taxes, taxes upon Lessor's capital stock and intangible taxes and (iv) interest, fines and penalties to the extent due to the negligence of Lessor. Notwithstanding the foregoing, with any payment made under this Section 7 Lessee shall also pay to Lessor the amount of the Lessor's income taxes on such payment, reduced by any tax benefit realized by Lessor as a result of any Imposition paid or indemnified against by Lessee under this Section 7 (whether by way of deduction, credit or otherwise), the income taxes and tax benefit calculated under the assumption that Lessor will be subject to income taxes in the year of such payment at the then-current maximum statutory rates applicable to Lessor for that year. It shall be assumed for this purpose that Lessor utilizes foreign taxes as a credit against Lessor's United States tax liability on a pro rata basis.

- B. Contest. If a claim is made against Lessor (whether on audit or otherwise) for any Imposition that Lessee is required to pay or indemnify against pursuant to this Section 7, Lessor shall promptly notify Lessee in writing. If requested by Lessee in writing within sixty (60) days after receipt by Lessee of a notice described in the preceding sentence, Lessor

shall, at Lessee's expense, in good faith diligently contest (including pursuing all administrative and judicial appeals) in the name of Lessor or, if requested by Lessee, contest in the name of Lessee (or permit Lessee, if requested by Lessee, to contest in the name of Lessee or Lessor) the validity, applicability or amount of such Impositions in appropriate administrative or judicial proceedings; provided that (i) independent tax counsel selected by Lessee and reasonably satisfactory to Lessor determines that there is a reasonable basis for contesting such claim, (ii) Lessee shall have acknowledged in writing its liability to pay an indemnity to Lessor under this Section 7 if such claim is sustained in whole or in part, (iii) no Event of Default shall have occurred and be continuing, (iv) Lessor shall have determined in good faith that such contest will not result in a material risk of sale, forfeiture, or loss of, any of the Equipment, (v) the subject matter of the claim shall not be of a continuing nature and shall not have been decided by a court of competent jurisdiction pursuant to the contest provisions of this Section 7, unless Lessee provides Lessor with an opinion of independent tax counsel reasonably acceptable to Lessor stating that because of a change in tax law (including a change in interpretation of tax law) occurring after such previous decision it is more likely than not that the Lessor would prevail in court against the claim, and (vi) if Lessor is required to pay such claim before such contest, Lessee shall advance Lessor sufficient funds to pay such claim. Unless Lessee requests to control the contest, the conduct of such contest shall remain exclusively within the sole discretion of Lessor. If Lessee requests to control the contest, the conduct of such contest shall remain exclusively within the sole discretion of Lessee. Notwithstanding the preceding sentence, Lessee shall have no right to contest in the name of Lessor, and Lessor shall itself contest, if the contest involves issues with respect to which Lessee would not be required to indemnify Lessor hereunder and such issues cannot be severed by reasonable effort of Lessor from all issues with respect to which Lessee would be liable hereunder, and in any such contest Lessor may in its sole discretion determine the manner in which such contest Lessor may in its sole discretion determine the manner in which such contest shall be conducted. The controlling party shall consult with the other party and its counsel in good faith with

respect to such other party's interests with respect to a contest and the controlling party shall not settle a contest without the written consent of the other party, which consent shall not be unreasonably withheld. If in circumstances where the conditions set forth in (i), (ii), (iii), (iv), (v) and (vi) above have been satisfied, after timely request by the Lessee to contest, Lessor elects not to pursue any contest or proceeding or elects to discontinue any such contest or proceeding, then such election shall constitute a waiver by Lessor of any right to indemnification from Lessee for the Imposition that was the subject of such proposed contest or proceeding and, if Lessee has theretofore paid such amount or provided the Lessor with funds to pay such amount, Lessor shall promptly repay such funds to Lessee. Lessee will take reasonable steps to insure that any information furnished to it by Lessor hereunder will be kept confidential and revealed only to governmental officials, professionals actively involved in any audit or tax proceeding, as may be required in court or in any administrative proceeding.

C. Returns and Statements. If any report, return or statement is required to be filed with respect to any Imposition for which Lessee is liable under this Section 7, Lessee will timely file the same in its own name if permitted by law to do so. Lessor will be responsible for any report, return or statement that is required to reflect Impositions for which Lessee is not liable under this Section 7 or for which Lessee is not permitted by law to file. If Lessor must file a report, return or statement that is required to reflect Impositions for which Lessee is liable under this Section 7, Lessee shall (i) make reasonable efforts to advise Lessor of the necessity of filing such report, return or statement and to furnish Lessor with a completed copy thereof at least ten (10) days before it is due and (ii) furnish Lessor funds in the amount of the Imposition required to be so submitted."

G. Subsection 8.B. is hereby replaced by the following:

"B. Casualty Occurrence. If, during the Term of this Lease, any Unit shall be or become lost, stolen, destroyed or irreparably damaged from any cause whatsoever, or any Unit shall be condemned, confiscated, or seized, or the title to or use of any Unit shall be requisitioned for a period of ninety (90) continuous days (such occurrences being

hereinafter called 'Casualty Occurrences'), Lessee shall on the next succeeding rental payment date after it shall have determined that such Unit has suffered a Casualty Occurrence, fully inform Lessor in regard thereto. On such date Lessee shall pay to Lessor an amount equal to any accrued rental for such Unit to the date of such payment. Lessee shall also either (i) pay Lessor a settlement value payment in the amount of thirty-one thousand dollars (\$31,000.00) ('Settlement Value') or (ii) replace such Casualty Unit with a railcar owned by Lessee that is comparable and of at least equal value, utility and useful life to such Casualty Unit ('Substitute Unit'). Upon the making of the Settlement Value payment by Lessee in respect of a Unit, the rental for such Unit shall cease to accrue as of the date of such payment, the Term of this Lease as to such Unit shall terminate and (except in the case of the loss, theft or complete destruction of such Unit) Lessee shall be entitled to ownership and possession of such Unit or the remains thereof. Lessor has the right, in its sole discretion, to replace any Unit subject to a Casualty Occurrence with a comparable railcar that has at least the same value, utility and useful life as the Unit subject to a Casualty Occurrence (also a 'Substitute Unit') and such Substitute Unit will be subject to this Lease as if originally a part thereof. Upon the date Lessor or Lessee accepts any Substitute Unit, such Substitute Unit will be subject to this Agreement as if originally a part thereof. Lessor and Lessee shall have the right to accept or reject any Substitute Unit tendered by the other party under this Section, only if it does not meet the standard of comparability, value, utility and useful life set forth herein. For any Substitute Unit, Lessee shall, at its expense, remark such Substitute Unit to bear its reporting marks and shall, within five (5) days of Lessor's acceptance of any such Substitute Unit, issue to Lessor a bill of sale for such Substitute Unit. Upon Lessee's compliance with the requirement of the Section with respect to any Unit subject to a Casualty Occurrence, Lessor shall issue a bill of sale for such Unit to Lessee, without recourse and without warranties (except as to title and absence of liens or encumbrances created by Lessor).

H. Section 10 other than Subsections 10.A. and 10.B. is hereby replaced by the following:

"10. Warranties; Compliance with Laws and Rules; Maintenance; Return; Alterations; Additions; Insurance; Indemnification and Reports.

- C. Maintenance. Lessee shall at all times during the Term of this Lease, at its own cost and expense, cause each of the Units to be maintained, serviced and repaired so as to keep it in as good operating condition, working order, and repair as it was when it first became subject to this Lease, ordinary wear and tear excepted. '**Ordinary Wear and Tear**' shall be any condition not defined as unfair usage under the AAR Interchange Rules. A Unit shall be in interchange condition if it passes a normal industry interchange inspection.
- D. Return. Subject to Section 8, Lessee agrees it will return the Units to Lessor at the expiration of the Term of this Lease or sooner termination of this Lease in good order and repair, ordinary wear and tear excepted, suitable for movement in the interchange system in conformity with all applicable laws and regulations including the AAR Code of Rules and FRA Railroad Freight Car Safety Standards.
- E. Alterations. Neither party to this Lease will alter materially the physical structure or allow any third party to alter materially the physical structure of any of the Units without the other party's written consent.
- F. Additions. Any and all additions to any Unit and any replacements thereto and of parts thereof made by Lessee shall constitute accessions to such Unit and, without cost or expense to Lessor, title thereto shall be immediately vested in Lessor.
- G. Insurance. Lessee has elected to self-insure. If during the Term of this Lease, Lessee elects to terminate its program of self-insurance, then Lessee shall secure at its own expense and maintain during the remaining Term of this Lease: (i) all-risk, physical loss or damage insurance with respect to each Unit in minimum amount equal to the Settlement Value (as defined in Section 8.B.); and (ii) comprehensive general liability insurance, including pollution liability if applicable, in a minimum amount of twelve million dollars (\$12,000,000.00) per occurrence with respect to third party personal injury and property damage, in each case for such risks, in form and with deductibles, and with such insurance companies as are satisfactory to Lessor. If Lessee does not self-insure, all insurance shall be taken out in the name of Lessee and shall name Lessor and any

assignee of Lessor as additional insureds and shall also list Lessor and any assignee of Lessor as sole loss-payees as their interests may appear on the insurance policies. Said policies shall provide that Lessor and any assignee of Lessor shall receive thirty (30) days prior written notice of any material changes in coverage or cancellation thereof. With respect to the additional insureds, Lessee's insurance policies shall be primary and Lessor or its assigns, at their own option and expense, may obtain excess or contingent insurance and no such insurance shall be contributory or have the effect of suspending, impairing, invalidating or reducing the coverages required to be provided and maintained by Lessee. Lessee shall require its insurer specifically to waive subrogation, claim and recovery with respect to any Other Insurance. Any and all deductibles, premiums, warranties or representations to underwriters in the described policies shall be the responsibility of Lessee.

Each policy obtained by Lessee shall be in accordance with the terms and conditions of this Section 10.G., and such terms and conditions shall be set forth on the Certificate of Insurance provided to Lessor and assign pursuant to this Section 10.G. Lessee shall furnish to Lessor concurrently with execution hereof, and within thirty (30) days of receipt of a written request from Lessor, and at intervals of not more than twelve (12) calendar months from execution hereof, a Certificate of Insurance evidencing the aforesaid insurance. Lessee shall provide Lessor a Certified Copy of each insurance policy upon written request.

Violation of the terms, conditions or warranties of the policy by the insured or others will not invalidate the insurance insofar as the interest of Lessor is concerned.

- H. Indemnification. Lessee agrees to indemnify, save harmless and defend Lessor and Lessor's assignee on an after tax basis against any charges or claims made against Lessor, and against any expense, loss or liability (including but not limited to counsel fees and expenses, penalties and interest) which Lessor may incur in any manner (unless resulting from Lessor's sole negligence) by reason of entering into or the performance of this Lease or the ownership of, or which may arise in any manner out of or as a result of the ordering,

acquisition, maintenance and repair, use, operation, condition, purchase, delivery, rejection, storage or return of, any Unit until such Unit is returned to Lessor in accordance with the terms of this Lease, and to indemnify and save harmless Lessor against any charge, claim, expense, loss or liability on the account of any accident (unless resulting from Lessor's sole negligence) in connection with the operation, use, condition, possession or storage of such Unit resulting in damage to property or injury or death to any person. With any payment made under this Section 10.H., Lessee shall also pay to Lessor the amount of the Lessor's income taxes on such payment, reduced by any tax benefit realized by Lessor as a result of any Imposition paid or indemnified against by Lessee under this Section 10.H. (whether by way of deduction, credit or otherwise), the income taxes and tax benefit calculated under the assumption that Lessor will be subject to income taxes in the year of such payment at the then-current maximum statutory rates applicable to Lessor for that year. The indemnities contained in this Section 10.H. shall survive payment or performance of all other obligations under this Lease or the termination of this Lease.

I. Reports. Lessee agrees to prepare and deliver to Lessor within a reasonable time prior to the required date of filing (or, to the extent permissible, file on behalf of Lessor) any and all mandatory reports of which Lessee has or reasonably should have actual knowledge, except income tax reports, to be filed by Lessor, with any federal, state or other regulatory authority by reason of the ownership by Lessor of the Units or the leasing of the Units to Lessee. Lessor shall notify Lessee of any such reports of which Lessor has actual knowledge.

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, each party, pursuant to due corporate authority, has caused this Amendment No. 1 dated as of April 19, 1995 to the Lease or Railroad Equipment dated as of May 9, 1994 to be executed by its authorized representative, on the date indicated below its signature.

LESSOR

LESSEE

HELM-PACIFIC LEASING

NORFOLK SOUTHERN RAILWAY
COMPANY

By: Helm Pacific Corporation,
its Joint Venturer

By: *David R. Eds*

Title: President

Date: 3/21/95

By: _____

Title: _____

Date: _____

By: Union Pacific Venture
Leasing, Inc., its Joint
Venturer

By: *Julie A. Phillips*

Title: VP - Finance

Date: 4/24/95

IN WITNESS THEREOF, each party, pursuant to due corporate authority, has caused this Amendment No. 1 dated as of April 19, 1995 to the Lease or Railroad Equipment dated as of May 9, 1994 to be executed by its authorized representative, on the date indicated below its signature.

LESSOR

LESSEE

HELM-PACIFIC LEASING

NORFOLK SOUTHERN RAILWAY
COMPANY

By: Helm Pacific Corporation,
its Joint Venturer

By: 

By: _____

By: _____

Title: President

Title: Manager Purchasing Cars

Date: _____

Date: April 26, 1995

By: Union Pacific Venture
Leasing, Inc., its Joint
Venturer

By: _____

Title: _____

Date: _____

STATE OF CALIFORNIA

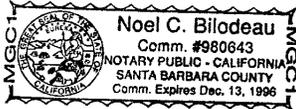
COUNTY OF SAN FRANCISCO

On April 21, 1995, before me, Noel C. Bilodeau, personally appeared David R. Eckles, President of HELM PACIFIC 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.



Noel C. Bilodeau
SIGNATURE OF THE NOTARY

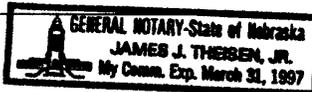
STATE OF NEBRASKA)
) §
COUNTY OF DOUGLAS)

On this 24 day of April, 1995, before me personally appears John A. Phillips, to me personally known, who being by me duly sworn says that he is a VP - Finance 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.

[Signature]
Notary Public

My Commission Expires:

[Notarial Seal]



STATE OF VIRGINIA)
CITY) §
COUNTY OF ROANOKE)

On this 26 day of April, 1995, before me personally appeared Harry G. Fridge, to me personally known, who, being by me duly sworn says that he is Manager Purchasing Car of **NORFOLK SOUTHERN RAILWAY 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.

Mary Lou Ferris Reynolds
Notary Public

My Commission Expires: 10-31-95

[Notarial Seal]

ANNEX A.1.

To the Lease of Railroad Equipment dated as of May 9, 1994, as amended, between Helm-Pacific Leasing and Norfolk Southern Railway Company

GROUP A UNITS

Equipment Description:

One hundred thirteen (113), 4,580 - 4,750 cubic foot, 100 ton, trough hatch covered hopper railcars.

Unit Numbers:

1. TNM 1041	30. TNM 1099	59. TNM 1146	88. TNM 1186
2. TNM 1061	31. TNM 1103	60. TNM 1149	89. TNM 1187
3. TNM 1062	32. TNM 1104	61. TNM 1151	90. TNM 1188
4. TNM 1064	33. TNM 1106	62. TNM 1152	91. TNM 1189
5. TNM 1065	34. TNM 1107	63. TNM 1153	92. TNM 1190
6. TNM 1066	35. TNM 1108	64. TNM 1154	93. TNM 1191
7. TNM 1067	36. TNM 1110	65. TNM 1156	94. TNM 1194
8. TNM 1069	37. TNM 1113	66. TNM 1157	95. TNM 1195
9. TNM 1070	38. TNM 1114	67. TNM 1158	96. TNM 1196
10. TNM 1071	39. TNM 1115	68. TNM 1159	97. TNM 1197
11. TNM 1072	40. TNM 1116	69. TNM 1162	98. TNM 1198
12. TNM 1073	41. TNM 1117	70. TNM 1163	99. TNM 1199
13. TNM 1074	42. TNM 1118	71. TNM 1164	100. TNM 1200
14. TNM 1075	43. TNM 1120	72. TNM 1166	101. TNM 1201
15. TNM 1076	44. TNM 1122	73. TNM 1168	102. TNM 1202
16. TNM 1081	45. TNM 1123	74. TNM 1169	103. TNM 1203
17. TNM 1082	46. TNM 1124	75. TNM 1170	104. TNM 1204
18. TNM 1083	47. TNM 1126	76. TNM 1172	105. TNM 1205
19. TNM 1085	48. TNM 1127	77. TNM 1174	106. TNM 1206
20. TNM 1087	49. TNM 1132	78. TNM 1175	107. TNM 1208
21. TNM 1088	50. TNM 1133	79. TNM 1176	108. TNM 1209
22. TNM 1089	51. TNM 1134	80. TNM 1178	109. TNM 1210
23. TNM 1090	52. TNM 1135	81. TNM 1179	110. TNM 1288
24. TNM 1091	53. TNM 1136	82. TNM 1180	111. TNM 1289
25. TNM 1093	54. TNM 1137	83. TNM 1181	112. TNM 1305
26. TNM 1095	55. TNM 1138	84. TNM 1182	113. TNM 1316
27. TNM 1096	56. TNM 1140	85. TNM 1183	
28. TNM 1097	57. TNM 1142	86. TNM 1184	
29. TNM 1098	58. TNM 1143	87. TNM 1185	

ANNEX A.1. - Continued

To the Lease of Railroad Equipment dated as of May 9, 1994, as amended, between Helm-Pacific Leasing and Norfolk Southern Railway Company

GROUP B UNITS

"ADDITIONAL UNITS"

Equipment Description:

One hundred eleven (111), 4,750 cubic foot, 100 ton capacity, jumbo, three pocket, covered hopper railcars with trough hatches.

Unit Numbers:

1. TNM 1004	29. TNM 1150	57. TNM 1243	85. TNM 1283
2. TNM 1007	30. TNM 1177	58. TNM 1244	86. TNM 1287
3. TNM 1008	31. TNM 1207	59. TNM 1247	87. TNM 1293
4. TNM 1015	32. TNM 1212	60. TNM 1248	88. TNM 1294
5. TNM 1016	33. TNM 1215	61. TNM 1249	89. TNM 1296
6. TNM 1017	34. TNM 1217	62. TNM 1250	90. TNM 1298
7. TNM 1021	35. TNM 1218	63. TNM 1254	91. TNM 1299
8. TNM 1022	36. TNM 1219	64. TNM 1255	92. TNM 1301
9. TNM 1023	37. TNM 1220	65. TNM 1256	93. TNM 1302
10. TNM 1024	38. TNM 1221	66. TNM 1257	94. TNM 1303
11. TNM 1029	39. TNM 1222	67. TNM 1258	95. TNM 1308
12. TNM 1032	40. TNM 1223	68. TNM 1259	96. TNM 1312
13. TNM 1033	41. TNM 1224	69. TNM 1260	97. TNM 1314
14. TNM 1034	42. TNM 1225	70. TNM 1261	98. TNM 1317
15. TNM 1036	43. TNM 1227	71. TNM 1262	99. TNM 1325
16. TNM 1039	44. TNM 1228	72. TNM 1263	100. TNM 1327
17. TNM 1044	45. TNM 1229	73. TNM 1264	101. TNM 1328
18. TNM 1049	46. TNM 1230	74. TNM 1265	102. TNM 1329
19. TNM 1050	47. TNM 1231	75. TNM 1266	103. TNM 1330
20. TNM 1051	48. TNM 1232	76. TNM 1267	104. TNM 1331
21. TNM 1054	49. TNM 1233	77. TNM 1268	105. TNM 1332
22. TNM 1058	50. TNM 1235	78. TNM 1269	106. TNM 1333
23. TNM 1059	51. TNM 1236	79. TNM 1270	107. TNM 1334
24. TNM 1060	52. TNM 1237	80. TNM 1271	108. TNM 1335
25. TNM 1078	53. TNM 1238	81. TNM 1272	109. TNM 1337
26. TNM 1105	54. TNM 1240	82. TNM 1274	110. TNM 1341
27. TNM 1130	55. TNM 1241	83. TNM 1276	111. TNM 1343
28. TNM 1131	56. TNM 1242	84. TNM 1278	

ANNEX A.1. - Continued

To the Lease of Railroad Equipment dated as of May 9, 1994, as amended, between Helm-Pacific Leasing and Norfolk Southern Railway Company

GROUP B UNITS - Continued

Equipment Description:

Thirty-seven (37), 4,740 cubic foot, 100 ton capacity, jumbo, three pocket, covered hopper railcars with trough hatches.

Unit Numbers:

1. TNM 1002	11. TNM 1077	21. TNM 1279	31. TNM 1324
2. TNM 1003	12. TNM 1086	22. TNM 1291	32. TNM 1326
3. TNM 1013	13. TNM 1128	23. TNM 1295	33. TNM 1340
4. TNM 1014	14. TNM 1147	24. TNM 1304	34. TNM 1342
5. TNM 1038	15. TNM 1173	25. TNM 1307	35. TNM 1344
6. TNM 1040	16. TNM 1193	26. TNM 1309	36. TNM 1345
7. TNM 1042	17. TNM 1214	27. TNM 1311	37. TNM 1349
8. TNM 1055	18. TNM 1252	28. TNM 1313	
9. TNM 1057	19. TNM 1273	29. TNM 1320	
10. TNM 1068	20. TNM 1277	30. TNM 1322	

Equipment Description:

Forty-eight (48), 4,600 cubic foot, 100 ton capacity, jumbo, three pocket, covered hopper railcars with trough hatches.

Unit Numbers:

1. TNM 1006	13. TNM 1112	25. TNM 1253	37. TNM 1310
2. TNM 1018	14. TNM 1129	26. TNM 1275	38. TNM 1315
3. TNM 1019	15. TNM 1145	27. TNM 1280	39. TNM 1318
4. TNM 1028	16. TNM 1192	28. TNM 1281	40. TNM 1319
5. TNM 1037	17. TNM 1213	29. TNM 1282	41. TNM 1321
6. TNM 1043	18. TNM 1216	30. TNM 1284	42. TNM 1323
7. TNM 1047	19. TNM 1226	31. TNM 1285	43. TNM 1336
8. TNM 1048	20. TNM 1234	32. TNM 1286	44. TNM 1338
9. TNM 1052	21. TNM 1239	33. TNM 1290	45. TNM 1339
10. TNM 1053	22. TNM 1245	34. TNM 1292	46. TNM 1346
11. TNM 1079	23. TNM 1246	35. TNM 1300	47. TNM 1347
12. TNM 1094	24. TNM 1251	36. TNM 1306	48. TNM 1348

EXHIBIT A

To Amendment No. 1 dated April 19, 1995 to the Lease of Railroad Equipment dated as of May 9, 1994, as amended, between Helm-Pacific Leasing and Norfolk Southern Railway Company

TERMINATED UNITS

Equipment Description:

Thirty-five (35), 4,427 cubic foot, 100 ton, trough hatch covered hopper railcars.

Unit Numbers:

TNM 1000, 1001, 1009, 1010, 1011, 1012, 1025, 1026, 1027, 1030,
1031, 1035, 1045, 1046, 1056, 1063, 1080, 1084, 1092, 1100,
1101, 1102, 1111, 1119, 1121, 1125, 1139, 1141, 1144, 1148,
1155, 1160, 1165, 1167, 1171