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April 28, 1995

RECORDATION NO. 18956-B
FILED 1995

APR 28 1995 3 10 PM

Recordation No. 18956-B

Dear Mr. Williams:

On behalf of Helm-Pacific Leasing, 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 Assignment ("Assignment") dated April 28, 1995.

The parties to the enclosed Assignment are:

Helm-Pacific Leasing - ASSIGNOR
Suite 3500
One Embarcadero Center
San Francisco, CA 94111

Helm Pacific Corporation - ASSIGNEE
Suite 3500
One Embarcadero Center
San Francisco, CA 94111

The said Assignment acts to assign all right, title and interest of the Assignor to the Assignee in those certain 155 units as listed in Exhibit A thereto and the leasing thereof under that certain Lease of Railroad Equipment, a Memorandum of which and amendment thereto filed and recorded with the Interstate Commerce Commission under Recordation No. 18956 and 18956-A respectively and the Assignment should be recorded under the next available letter under Recordation No. 18956, which we believe is -B.

The equipment covered by the enclosed Assignment is the equipment covered therein, namely 155 covered hopper cars as identified in Exhibit A thereto.

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

"Assigns 155 units and the leasing thereof under the above lease."

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

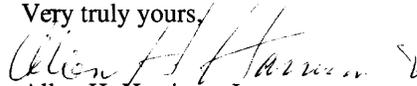
Counterparts - cc: H. Hansen

Please also index in the "Vendee" Index Book ("white pages") the Assignment, (saying, "See Recordation No. 18956-B"), under the name of the Assignee therein, namely under:

Helm Pacific Corporation

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 letter/fee receipt 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
8360-020



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 3:10PM, and assigned recordation number(s). 18956-B, 18956-C, 18956-D.

Sincerely yours,

Vernon A. Williams
Secretary

Enclosure(s)

\$ 63.00 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

18956-B
APR 24 1995 5 10 PM

ASSIGNMENT

FOR VALUE RECEIVED, HELM-PACIFIC LEASING ("HPL"), a Nebraska joint venture, with its principle place of business at One Embarcadero Center, Suite 3500, San Francisco, California 94111, hereby sets over, transfers and assigns to HELM PACIFIC CORPORATION, a California corporation, with its principle place of business at One Embarcadero Center, Suite 3500, San Francisco, California 94111, all of its rights, title and interest in and to the one hundred fifty-five (155) covered hopper railcars described in Exhibit A attached hereto (the "Units") and the Lease of Railroad Equipment dated as of May 9, 1994, as amended, between HPL and Norfolk Southern Railway Company (the "Lease"), as it pertains to the Units only. The Lease was filed with the Interstate Commerce Commission ("ICC") on August 30, 1994 at 3:45 PM under ICC Recordation Number 18956.

This Assignment shall be deemed to have become effective on the 28th day of April 1995.

Dated this 28th day of April, 1995.

HELM-PACIFIC LEASING

By: Helm Pacific Corporation
its Joint Venturer

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

By: [Signature]
Title: President

By: [Signature]
Title: NP Finance

ACCEPTANCE OF ASSIGNMENT

Helm Pacific Corporation ("Lessor") hereby accepts the foregoing Assignment and assumes and agrees to perform all of the terms, covenants, conditions, and provisions of such Lease, as it pertains to the Units only, which are therein provided to be observed and performed by Lessor thereunder on and after the 28th day of April, 1995.

Dated this 28th day of April, 1995.

HELM PACIFIC CORPORATION

By: [Signature]
Title: President

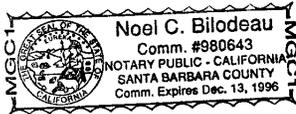
STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

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

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.



Noel C. Bilodeau
SIGNATURE OF THE NOTARY

STATE OF NEBRASKA)
) §
COUNTY OF DOUGLAS)

On this 24 day of April, 1995, before me personally appears Julie A. Phillips, to me personally known, who being by me duly sworn says that she 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 she 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: _____

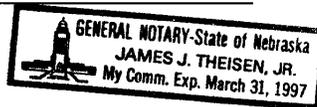


EXHIBIT A

To the Assignment dated as of April , 1995
By Helm-Pacfic Leasing for the Benefit of Helm Pacific Corporation

<u>Mark</u>	<u>Number</u>	<u>Mark</u>	<u>Number</u>	<u>Mark</u>	<u>Number</u>	<u>Mark</u>	<u>Number</u>
1 TNM	1002	51 TNM	1068	101 TNM	1129	151 TNM	1189
2 TNM	1003	52 TNM	1069	102 TNM	1130	152 TNM	1190
3 TNM	1004	53 TNM	1070	103 TNM	1131	153 TNM	1191
4 TNM	1006	54 TNM	1071	104 TNM	1132	154 TNM	1192
5 TNM	1007	55 TNM	1072	105 TNM	1133	155 TNM	1193
6 TNM	1008	56 TNM	1073	106 TNM	1134		
7 TNM	1013	57 TNM	1074	107 TNM	1135		
8 TNM	1014	58 TNM	1075	108 TNM	1136		
9 TNM	1015	59 TNM	1076	109 TNM	1137		
10 TNM	1016	60 TNM	1077	110 TNM	1138		
11 TNM	1017	61 TNM	1078	111 TNM	1140		
12 TNM	1018	62 TNM	1079	112 TNM	1142		
13 TNM	1019	63 TNM	1081	113 TNM	1143		
14 TNM	1021	64 TNM	1082	114 TNM	1145		
15 TNM	1022	65 TNM	1083	115 TNM	1146		
16 TNM	1023	66 TNM	1085	116 TNM	1147		
17 TNM	1024	67 TNM	1086	117 TNM	1149		
18 TNM	1028	68 TNM	1087	118 TNM	1150		
19 TNM	1029	69 TNM	1088	119 TNM	1151		
20 TNM	1032	70 TNM	1089	120 TNM	1152		
21 TNM	1033	71 TNM	1090	121 TNM	1153		
22 TNM	1034	72 TNM	1091	122 TNM	1154		
23 TNM	1036	73 TNM	1093	123 TNM	1156		
24 TNM	1037	74 TNM	1094	124 TNM	1157		
25 TNM	1038	75 TNM	1095	125 TNM	1158		
26 TNM	1039	76 TNM	1096	126 TNM	1159		
27 TNM	1040	77 TNM	1097	127 TNM	1162		
28 TNM	1041	78 TNM	1098	128 TNM	1163		
29 TNM	1042	79 TNM	1099	129 TNM	1164		
30 TNM	1043	80 TNM	1103	130 TNM	1166		
31 TNM	1044	81 TNM	1104	131 TNM	1168		
32 TNM	1047	82 TNM	1105	132 TNM	1169		
33 TNM	1048	83 TNM	1106	133 TNM	1170		
34 TNM	1049	84 TNM	1107	134 TNM	1172		
35 TNM	1050	85 TNM	1108	135 TNM	1173		
36 TNM	1051	86 TNM	1110	136 TNM	1174		
37 TNM	1052	87 TNM	1112	137 TNM	1175		
38 TNM	1053	88 TNM	1113	138 TNM	1176		
39 TNM	1054	89 TNM	1114	139 TNM	1177		
40 TNM	1055	90 TNM	1115	140 TNM	1178		
41 TNM	1057	91 TNM	1116	141 TNM	1179		
42 TNM	1058	92 TNM	1117	142 TNM	1180		
43 TNM	1059	93 TNM	1118	143 TNM	1181		
44 TNM	1060	94 TNM	1120	144 TNM	1182		
45 TNM	1061	95 TNM	1122	145 TNM	1183		
46 TNM	1062	96 TNM	1123	146 TNM	1184		
47 TNM	1064	97 TNM	1124	147 TNM	1185		
48 TNM	1065	98 TNM	1126	148 TNM	1186		
49 TNM	1066	99 TNM	1127	149 TNM	1187		
50 TNM	1067	100 TNM	1128	150 TNM	1188		