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April 28, 1995

Recordation No. 18956-D

18956-D
APR 28 1995 3 10 PM

Dear Mr. Williams:

On behalf of Helm Pacific Corporation, 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:

Union Pacific Venture Leasing, Inc. - ASSIGNOR
1416 Dodge Street
Omaha, NE 68179

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 154 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 -D.

The equipment covered by the enclosed Assignment is the equipment covered therein, namely 154 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 154 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.

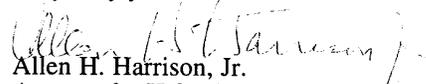
Counterparts - D. H. Williams

Please also index in the "Vendee" Index Book ("white pages") the Assignment, (saying, "See Recordation No. 18956-D"), 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 Corporation
for the purpose of this filing.*

Honorable Vernon A. Williams
Secretary
Interstate Commerce Commission
Washington, D.C. 20423
Enclosures
BY HAND
8360-020

18956--D

ASSIGNMENT

APR 28 1995 3:45 PM

FOR VALUE RECEIVED, UNION PACIFIC VENTURE LEASING, INC., a Nebraska corporation, with its principle place of business at 1416 Dodge Street, Omaha, Nebraska 68179, 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-four (154) 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 Helm-Pacific Leasing 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.

UNION PACIFIC VENTURE LEASING, INC.

By: Julie A. Phillips
Title: VP 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

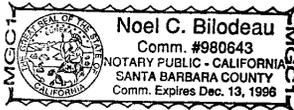
By: John F. Davis
Title: Chief Financial Officer

STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

On April 24, 1995, before me, Noel C. Bilodeau, personally appeared John F. Dains, Chief Financial Officer, 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 25 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:

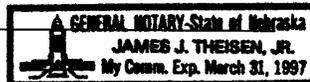


EXHIBIT A

To the Assignment dated as of April , 1995
By Union Pacific Venture Leasing, Inc. for the Benefit of Helm Pacific Corporation

Mark	Number	Mark	Number	Mark	Number	Mark	Number
1	TNM 1194	51	TNM 1245	101	TNM 1295	151	TNM 1346
2	TNM 1195	52	TNM 1246	102	TNM 1296	152	TNM 1347
3	TNM 1196	53	TNM 1247	103	TNM 1298	153	TNM 1348
4	TNM 1197	54	TNM 1248	104	TNM 1299	154	TNM 1349
5	TNM 1198	55	TNM 1249	105	TNM 1300		
6	TNM 1199	56	TNM 1250	106	TNM 1301		
7	TNM 1200	57	TNM 1251	107	TNM 1302		
8	TNM 1201	58	TNM 1252	108	TNM 1303		
9	TNM 1202	59	TNM 1253	109	TNM 1304		
10	TNM 1203	60	TNM 1254	110	TNM 1305		
11	TNM 1204	61	TNM 1255	111	TNM 1306		
12	TNM 1205	62	TNM 1256	112	TNM 1307		
13	TNM 1206	63	TNM 1257	113	TNM 1308		
14	TNM 1207	64	TNM 1258	114	TNM 1309		
15	TNM 1208	65	TNM 1259	115	TNM 1310		
16	TNM 1209	66	TNM 1260	116	TNM 1311		
17	TNM 1210	67	TNM 1261	117	TNM 1312		
18	TNM 1212	68	TNM 1262	118	TNM 1313		
19	TNM 1213	69	TNM 1263	119	TNM 1314		
20	TNM 1214	70	TNM 1264	120	TNM 1315		
21	TNM 1215	71	TNM 1265	121	TNM 1316		
22	TNM 1216	72	TNM 1266	122	TNM 1317		
23	TNM 1217	73	TNM 1267	123	TNM 1318		
24	TNM 1218	74	TNM 1268	124	TNM 1319		
25	TNM 1219	75	TNM 1269	125	TNM 1320		
26	TNM 1220	76	TNM 1270	126	TNM 1321		
27	TNM 1221	77	TNM 1271	127	TNM 1322		
28	TNM 1222	78	TNM 1272	128	TNM 1323		
29	TNM 1223	79	TNM 1273	129	TNM 1324		
30	TNM 1224	80	TNM 1274	130	TNM 1325		
31	TNM 1225	81	TNM 1275	131	TNM 1326		
32	TNM 1226	82	TNM 1276	132	TNM 1327		
33	TNM 1227	83	TNM 1277	133	TNM 1328		
34	TNM 1228	84	TNM 1278	134	TNM 1329		
35	TNM 1229	85	TNM 1279	135	TNM 1330		
36	TNM 1230	86	TNM 1280	136	TNM 1331		
37	TNM 1231	87	TNM 1281	137	TNM 1332		
38	TNM 1232	88	TNM 1282	138	TNM 1333		
39	TNM 1233	89	TNM 1283	139	TNM 1334		
40	TNM 1234	90	TNM 1284	140	TNM 1335		
41	TNM 1235	91	TNM 1285	141	TNM 1336		
42	TNM 1236	92	TNM 1286	142	TNM 1337		
43	TNM 1237	93	TNM 1287	143	TNM 1338		
44	TNM 1238	94	TNM 1288	144	TNM 1339		
45	TNM 1239	95	TNM 1289	145	TNM 1340		
46	TNM 1240	96	TNM 1290	146	TNM 1341		
47	TNM 1241	97	TNM 1291	147	TNM 1342		
48	TNM 1242	98	TNM 1292	148	TNM 1343		
49	TNM 1243	99	TNM 1293	149	TNM 1344		
50	TNM 1244	100	TNM 1294	150	TNM 1345		