

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

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VIA AIR COURIER

August 29, 1995

RECORDATION NO. 19600 FILED 1426

SEP 1 8 1995 - 10 00 AM

0100778010
\$42.00

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

INTERSTATE COMMERCE COMMISSION

Dear Ms. Lee:

Enclosed are two (2) originals of the Memorandum of Lease of Railroad Equipment dated as of August 3, 1995 between the following parties:

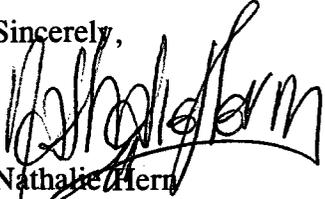
Lessor:	Helm-Atlantic Associates Limited Partnership One Embarcadero Center, Suite 3500 San Francisco, CA 94111
Lessee:	The Kansas City Southern Railway Company 114 West Eleventh Street Kansas City, MO 64105

The equipment involved in this transaction is as follows:

Equipment: Five (5) locomotives (See Exhibit A attached for reporting mark & numbers)

Please file this agreement as a primary document. The filing fee of \$21.00 is enclosed.

Sincerely,


Nathalie Herr
Administrative Assistant

/nh

Enclosures (2)

LICENSING BRANCH

SEP 18 9 53 AM '95

RECEIVED
OFFICE OF THE
SECRETARY

SEP 18 1995 -10 00 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF
RAIL CAR LEASE AGREEMENT

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT ("Memorandum of Lease") is made as of August 3, 1995 is intended to evidence the Locomotive Lease Agreement dated as of August 3, 1995 (the "Lease") between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership (the "Lessor"), and THE KANSAS CITY SOUTHERN RAILWAY COMPANY, a Missouri corporation (the "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 five (5) locomotives, more fully described in Exhibit 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-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP

THE KANSAS CITY SOUTHERN RAILWAY
COMPANY

By: Helm Atlantic Corporation,
its General Partner

By: *[Signature]*

By: *[Signature]*

Title: President

Title: SR VP - operations

Date: 8-10-95

Date: 8-7-95

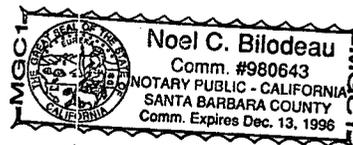
APPROVED AS TO FORM

[Signature]

STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

On August 10, 1995, before me, Noël C. Bilodeau, 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.



Signature Noël C. Bilodeau

(Seal)

STATE OF MISSOURI)
) §
COUNTY OF JACKSON)

On this 7 day of August, 1995, before me personally appeared A.W. REES, to me personally known, who, being by me duly sworn, says that he is SR.VICE PRES-OPERATING of **THE KANSAS CITY 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.

Martha Mueller
Notary Public

My Commission Expires: May 17, 1997

[Notarial Seal]

MARTHA MUELLER
NOTARY PUBLIC STATE OF MISSOURI
CLAY COUNTY
MY COMMISSION EXP. MAY 17, 1997