

HELM
FINANCIAL CORPORATION

0100863041

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One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

November 8, 1995

19726

8 1995

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

RECORDED
NOV 21 12 03 PM '95

Dear Ms. Lee:

Enclosed are two (2) originals of the Memorandum of Lease of Railroad Equipment dated as of October 26, 1995 between the following parties:

Lessor: Helm-Atlantic Associates Limited Partnership
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Lessee: CSX Transportation, Inc.
550 Water Street
Jacksonville, FL 32202

The equipment involved in this transaction is as follows:

Equipment: Ten (10) 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,



Chris Dilley
Administrative Assistant

/cpd
Enclosures (2)



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

11/24/95

Office Of The Secretary

Chris Dilley
Administrative Assistant
Helm Financial Corporation
One Embarcadero Center
San Francisco, CA., 94111

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 11/24/95 at 12:10PM, and assigned recordation number(s). 19726, 19727, 18874-A, 19025-A and 19600-A.

Sincerely yours,

Vernon A. Williams
Secretary

Enclosure(s)

(0100863041)

\$ 105.00 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

MEMORANDUM OF
LOCOMOTIVE LEASE AGREEMENT

THIS MEMORANDUM OF LOCOMOTIVE LEASE AGREEMENT ("Memorandum of Lease") made as of October 26, 1995 is intended to evidence the Locomotive Lease Agreement, dated as of October 26, 1995 (the "Lease") between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor"), and CSX TRANSPORTATION, INC., a Virginia 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 ten (10) locomotives, more fully described in Exhibit A hereto (the "Units"). Lessee leased from Lessor the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, each party, 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

CSX TRANSPORTATION, INC.

By: Helm Atlantic Corporation,
its General Partner

By: *D. R. [Signature]* ^{RL}

By: *[Signature]*
John W. Basso

Title: President

Title: VP Supply & Services Management

Date: October 31, 1995

Date: October 30, 1995

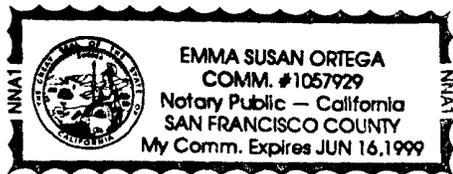
STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On October 31, 1995, before me, Emma S. Ortega, 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.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

STATE OF FLORIDA)
) §
COUNTY OF DUVAL)

On this 30th day of October, 1995, before me personally appeared John W. Basso, to me personally known, who, being by me duly sworn, says that he is Vice Pres, Supply & Services of **CSX TRANSPORTATION, 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.

Clara J. Schrader

Notary Public
CLARA T. SCHRADER
MY COMMISSION # CC418368 EXPIRES
November 2, 1998
BONDED THRU TROY FAIN INSURANCE, INC.

ID: Personally Known

My Commission Expires:

[Notarial Seal]

EXHIBIT A

To the Memorandum of Locomotive Lease Agreement dated October 26, 1995 between Helm-Atlantic Associates Limited Partnership and CSX Transportation, Inc.

Equipment Description:

Ten (10) SD45-2, 6 axle locomotives

Unit Numbers:

HATX 900, 902-910