



# **BancBoston Leasing**

3-106A047

April 13, 1993

RECORDATION NO. 18040-1 FILED 1425

APR 16 1993 3:15 PM

INTERSTATE COMMERCE COMMISSION

The Honorable Noretta R. McGee  
Secretary  
Interstate Commerce Commission  
12th Street and Constitution Avenue, N.W.  
Washington, DC 20423

Dear Ms. McGee:

We have enclosed two original copies of the secondary document described below to be recorded pursuant to Section 11303 of Title 49 of the United States Code. These original documents consist of:

- Exhibit A - Equipment Schedule No. 9
- Exhibit B - Certificate of Acceptance
- Exhibit A (to Master Lease Agreement applicable to Schedule No. 9) - Stipulated Loss Values

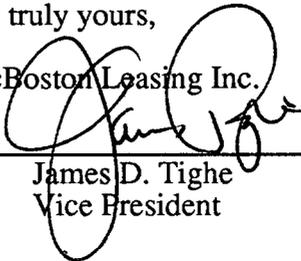
The primary document was recorded on December 11, 1992 at 3:20 PM, Recordation No. 18040.

A fee of \$16.00 is enclosed. Please return the original document after recordation to BancBoston Leasing Inc., 100 Federal Street, Boston, Massachusetts 02110.

Very truly yours,

BancBoston Leasing Inc.

By

  
James D. Tighe  
Vice President

Enclosures

JDT:dlp

P.S. If you have any questions, please call me at 617-434-8388.



**BancBoston Leasing**  
a BANK OF BOSTON company

RECORDATION NO. 18040-F FILED 1425

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EXHIBIT A

**EQUIPMENT SCHEDULE INTERSTATE COMMERCE COMMISSION**

This Equipment Schedule No. 9 is hereby made a part of the MASTER LEASE AGREEMENT dated as of November 17, 19 92 between BancBoston Leasing Inc., as Lessor, and Helm Financial Corporation, as Lessee.

1. EQUIPMENT DESCRIPTION (including quantity, model/feature, identification and/or serial number):

- (1) 4000 cubic foot capacity covered hopper railcars
- (11) 4600 cubic foot capacity (or greater) covered hopper railcars

Car Number Detail

- SIRX400115
- SIRX475008
- SIRX475003
- SIRX470092
- SIRX470095
- SIRX460097
- SIRX460100
- SIRX460128
- SIRX475012
- SIRX470166
- SIRX470165
- SIRX480005

2. ACQUISITION COST: \$166,501.49

3. LEASE TERM: 84 months

4. MONTHLY RENT: \$2,351.00  in advance/  in arrears

5. RECOVERY PERIOD: 7 Years

6. INSTALLATION SITE: 1 Mark Twain Plaza #225  
Address

<u>Edwardsville</u>	<u>Madison</u>	<u>Illinois</u>	<u>62025</u>
City	County	State	Zip Code

LESSOR:

BancBoston Leasing Inc.

By [Signature]  
Title Vice President

LESSEE:

Helm Financial Corporation

By [Signature]  
Title PRESIDENT



# BancBoston Leasing

a BANK OF BOSTON company

## EXHIBIT A

### STIPULATED LOSS VALUES

With reference to the Rider No 1 (the "Rider") as applicable to the Equipment set forth on Equipment Schedule No. 9, Lessor and Lessee agree that the Stipulated Loss Value shall mean the product obtained by multiplying the Acquisition Cost of the Equipment terminated pursuant to the Rider by the appropriate percentage for the Stipulated Loss Payment Date.

<u>STIPULATED LOSS PAYMENT DATE</u>	<u>PERCENTAGE</u>	<u>STIPULATED LOSS PAYMENT DATE</u>	<u>PERCENTAGE</u>
01-May-93	103.5659	01-Nov-95	77.0998
01-Jun-93	102.7696	01-Dec-95	76.1300
01-Jul-93	101.9683	01-Jan-96	75.1551
01-Aug-93	101.1620	01-Feb-96	74.1754
01-Sep-93	100.3486	01-Mar-96	73.1907
01-Oct-93	99.5302	01-Apr-96	72.2033
01-Nov-93	98.7067	01-May-96	71.2111
01-Dec-93	97.8761	01-Jun-96	70.2163
01-Jan-94	97.0406	01-Jul-96	69.2166
01-Feb-94	96.1999	01-Aug-96	68.2122
01-Mar-94	95.3536	01-Sep-96	67.2052
01-Apr-94	94.4984	01-Oct-96	66.1935
01-May-94	93.6381	01-Nov-96	65.1771
01-Jun-94	92.7690	01-Dec-96	64.1582
01-Jul-94	91.8948	01-Jan-97	63.1347
01-Aug-94	91.0156	01-Feb-97	62.1065
01-Sep-94	90.1274	01-Mar-97	61.0746
01-Oct-94	89.2343	01-Apr-97	60.0423
01-Nov-94	88.3361	01-May-97	59.0053
01-Dec-94	87.4290	01-Jun-97	57.9679
01-Jan-95	86.5169	01-Jul-97	56.9261
01-Feb-95	85.5997	01-Aug-97	55.8797
01-Mar-95	84.6758	01-Sep-97	54.8330
01-Apr-95	83.7467	01-Oct-97	53.7819
01-May-95	82.8124	01-Nov-97	52.7265
01-Jun-95	81.8729	01-Dec-97	51.6708
01-Jul-95	80.9285	01-Jan-98	50.6108
01-Aug-95	79.9790	01-Feb-98	49.5466
01-Sep-95	79.0242	01-Mar-98	48.4800
01-Oct-95	78.0645	01-Apr-98	47.4133

BancBoston Leasing Inc.

By: [Signature]  
Title: Vice President

Helm Financial Corporation

By: [Signature]  
Title: PRESIDENT



# BancBoston Leasing

a BANE OF BOSTON company

## EXHIBIT A

### STIPULATED LOSS VALUES

With reference to the Rider No 1 (the "Rider") as applicable to the Equipment set forth on Equipment Schedule No. 9, Lessor and Lessee agree that the Stipulated Loss Value shall mean the product obtained by multiplying the Acquisition Cost of the Equipment terminated pursuant to the Rider by the appropriate percentage for the Stipulated Loss Payment Date.

<u>STIPULATED LOSS PAYMENT DATE</u>	<u>PERCENTAGE</u>	<u>STIPULATED LOSS PAYMENT DATE</u>	<u>PERCENTAGE</u>
01-May-98	46.3425		
01-Jun-98	45.2717		
01-Jul-98	44.1969		
01-Aug-98	43.1182		
01-Sep-98	42.0395		
01-Oct-98	40.9570		
01-Nov-98	39.8707		
01-Dec-98	38.7847		
01-Jan-99	37.6950		
01-Feb-99	36.6016		
01-Mar-99	35.5064		
01-Apr-99	34.4118		
01-May-99	33.3136		
01-Jun-99	32.2161		
01-Jul-99	31.1153		
01-Aug-99	30.0112		
01-Sep-99	28.9079		
01-Oct-99	27.8014		
01-Nov-99	26.6918		
01-Dec-99	25.5834		
01-Jan-2000	24.4719		
01-Feb-2000	23.3576		
01-Mar-2000	22.2422		
01-Apr-2000	21.1273		
01-May-2000	20.0000		

BancBoston Leasing Inc.

By: \_\_\_\_\_

Title: \_\_\_\_\_

*John D. [Signature]*  
*Vice President*

Helm Financial Corporation

By: \_\_\_\_\_

Title: \_\_\_\_\_

*[Signature]*  
PRESIDENT



**BancBoston Leasing**

a BANK OF BOSTON company

**EXHIBIT B**

**CERTIFICATE OF ACCEPTANCE**

To: BancBoston Leasing Inc.  
100 Federal Street  
Boston, Massachusetts 02110

Pursuant to the MASTER LEASE AGREEMENT dated as of November 17, 1992 (the "Lease Agreement") between BancBoston Leasing Inc. (the "Lessor") and the undersigned (the "Lessee"), the equipment described on Equipment Schedule No. 9 (the "Equipment") has been delivered to the location set forth in such Equipment Schedule, has been tested and inspected by Lessee, and has been found to be in good repair and working order.

The Equipment has been accepted and placed in service by Lessee for all purposes under the Lease Agreement on April 9, 1993 (the "Commencement Date").

Lessee represents, warrants and covenants that: (a) as of the Commencement Date, all representations set forth in Section 18 of the Lease Agreement apply to the Equipment accepted hereunder; (b) in the event of a sale and leaseback of the Equipment, neither Lessee nor any member of its Affiliated Group as defined in the Lease Agreement has made or will make any election under the Internal Revenue Code of 1986, as amended (the "Code") affecting the depreciation of the Equipment or of any class of property which would apply to the Equipment after the sale of the Equipment to Lessor by Lessee; (c) in the event of a sale and leaseback of the Equipment, the Equipment will not constitute property placed in service in a churning transaction within the meaning of Section 168(f)(5) of the Code; (d) neither Lessee nor any member of its Affiliated Group filing a consolidated Federal income tax return will take any deduction for recovery of the cost of the Equipment; (e) the Equipment has been placed in service under the Lease Agreement on the Commencement Date; and (f) neither Lessee nor any member of its Affiliated Group has any investment in the cost of the Equipment.

The execution of this Certificate of Acceptance by Lessee shall not be construed, in any way, to release or to waive the obligations of any manufacturer or supplier for any warranties with respect to the Equipment.

This Certificate of Acceptance applicable to Equipment Schedule No. 9 shall constitute a part of the Lease Agreement.

IN WITNESS WHEREOF Lessee, by its duly authorized officer or agent, has executed and delivered this Certificate of Acceptance which is intended to take effect as a sealed instrument.

Helm Financial Corporation  
By   
Title PRESIDENT