

**HELM**  
**FINANCIAL CORPORATION**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

8131-F  
FEB 6 1991 - 10 55 AM

INTERSTATE COMMERCE COMMISSION  
February 5, 1991

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

1-037A015

8131-F  
FEB 6 1991 - 10 55 AM

INTERSTATE COMMERCE COMMISSION

Dear Ms. McGee:

On behalf of Helm Financial Corporation, I submit for filing and recording under 49 U.S.C. Section 11303 (a) and the regulations promulgated thereunder, two (2) executed counterparts of two documents, entitled Assignment of Beneficial Interest (the "Assignment") and Agreement of Termination, Release and Satisfaction (the "Termination"), executed as of November 30, 1990 and December 5, 1990, respectively, which should be included as part of the filing recorded on November 28, 1975 at 2:15 p.m., Recordation Number 8131, as the next available recordation numbers being 8131-E and 8131-F.

The executing party to the enclosed Assignment of Beneficial Interest is:

Westinghouse Credit Corporation - Secured Party  
One Oxford Centre  
Pittsburgh, Pennsylvania 15219

The executing parties (herein after the "Secured Parties") to the enclosed Agreement of Termination, Release and Satisfaction are:

Mercantile - Safe Deposit and Trust Company  
P.O. Box 2258, 2 Hopkins Plaza  
Baltimore, Maryland 21203

Lincoln National Bank and Trust Company  
116 East Berry Street  
Fort Wayne, Indiana 46802

Westinghouse Credit Corporation  
One Oxford Centre  
Pittsburgh, Pennsylvania 15219

The Assignment and the Termination, among other things, terminate the security interests of the Secured Parties in the Units listed in Schedule A attached to the Termination.

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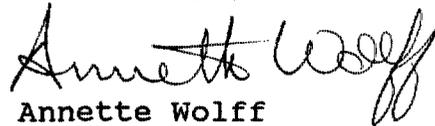
A short summary of each of the documents to appear in the ICC Index is as follows:

"Assignment of Beneficial Interest"

"Agreement of Termination, Release and Satisfaction"

Enclosed is a check for thirty dollars (\$30.00) in payment of the filing fee for both documents. Once the filing has been made, please return to bearer the stamped counterpart(s) of the Assignment of Beneficial Interest and the Agreement of Termination, Release and Satisfaction not needed for your files, together with the fee receipt, the letter from the ICC acknowledging the filing, and the two extra copies of this transmittal letter.

Very truly yours,



Annette Wolff  
Manager of Operations

AW:nmm

Interstate Commerce Commission  
Washington, D.C. 20423

2/6/91

OFFICE OF THE SECRETARY

Arnette Wolff

Helm Financial Corporation

One Embarcadero Center

San Francisco, Calif. 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 2/6/91 at 10:55am, and assigned recordation number(s). 8131-E & 8131-F

Sincerely yours,

*Sidney L. Strickland, Jr.*  
Sidney L. Strickland, Jr.  
Secretary

*Please staple all documents to  
face you send them to  
me  
Thank you*

*Ms Lee*

FEB 6 1991 - 10 55 AM

INTERSTATE COMMERCE COMMISSION

**ASSIGNMENT OF BENEFICIAL INTEREST**

In consideration of \$1,363,000.00 and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Westinghouse Credit Corporation, a Delaware corporation ("Seller"), hereby conveys, bargains, transfers, assigns and sells to Helm Financial Corporation ("Purchaser"), except as to rights as to the December 1, 1990 payment, all Seller's rights, title and interest in and to the beneficial interest ("Beneficial Interest") in the trust (the "Trust") created by a certain Trust Agreement dated as of November 1, 1975 (the "Trust Agreement") between Lincoln National Bank and Trust Company, not in its individual capacity but solely as trustee (the "Trustee") thereunder, and Borg-Warner Equities Corporation as trustor and initial beneficiary, BWAC SUB TWO, Inc., as successor to Borg-Warner Equities Corporation having sold and assigned its beneficial interest in the Trust to Seller pursuant to an Assignment of Beneficial Interest dated as of December 29, 1988.

Seller hereby covenants with Buyer that Seller is the sole lawful owner of the entire beneficial interest in the Trust; that the same is free and clear of all liens, encumbrances, security interests, rights and interests of others, except for the rights of Lincoln National Bank and Trust Company as Trustee under the Trust Agreement; that Seller has and hereby conveys to Buyer good record and marketable title to the beneficial interest in the Trust, subject only to the terms and provisions of the Trust Agreement; and that Seller shall warrant and defend such title forever against the claims and demands of all persons claiming by, through or under Seller whatsoever.

The covenants and agreements herein contained shall inure to the benefit of and be binding upon the respective parties hereto and their successors and assigns.

IN WITNESS WHEREOF, Seller has caused the Assignment of Beneficial Interest to be executed as of this 30th day of November 1990.

**WESTINGHOUSE CREDIT CORPORATION**

By: John R. Maguire  
Title: EQUIPMENT MANAGER