

**HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

November 5, 1997

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RECORDATION NO. 10534-K FILED

NOV 17 '97

2-15 PM

Dear Mr. Williams:

Enclosed are two (2) certified true copies of the First Amendment to Assignment and Assumption Agreement dated as of July 25, 1997 ("**Agreement**") between the following parties:

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

"Assignor": BA Credit Corporation
555 California Street
San Francisco, CA 94104

See Annex I and Annex II to the Assignment and Assumption Agreement for a description of Transaction Documents and Equipment involved in this transaction.

Please file the Agreement under Recordation No. 10534-H as a supplementary document to Recordation No. 10534 filed on June 22, 1979. A check covering the twenty-four dollar (\$24.00) filing fee is enclosed.

Sincerely,



Eric W. Stoll
Document Administrator

/es
Enclosures (2)

NOV 17 '97 2-15 PM

FIRST AMENDMENT TO ASSIGNMENT AND ASSUMPTION AGREEMENT entered into as of July 25, 1997 between BA Credit Corporation, a Delaware corporation ("Assignor") and Helm-Atlantic Associates Limited Partnership, a Delaware limited partnership ("Assignee") with reference to the following:

- A. Assignor and Assignee have entered into an Assignment and Assumption Agreement dated as of July 25, 1997 (the "Assignment"; all defined terms therein not otherwise defined herein being used with their meanings as defined therein); and
- B. Assignor and Assignee now desire to amend the Assignment as hereinafter set forth:

NOW, THEREFORE, the parties hereto agree as follows:

- 1. The following language is added immediately prior to the parenthetical in the last line of the Recital on the first page of the Assignment:

"in each case solely as they relate to the Equipment set forth in Annex II"
- 2. Annex I to the Assignment is deleted in its entirety and a new Annex I is added as set forth in Annex I hereto.
- 3. A new Annex II is added to the Assignment as set forth in Annex II hereto.
- 4. Except as is herein specifically amended, all of the terms, covenants, and provisions of the Lease remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to Assignment and Assumption Agreement as of the day and year written above.

HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

BA CREDIT CORPORATION

By: Helm Atlantic Corporation
Its: General Partner

By: *[Signature]*
Title: PRESIDENT

By: *[Signature]*
Title: Chairman

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN FRANCISCO)

On this 10th day of September, 1997, before me personally appeared RICHARD A. RODGERS personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed of the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Yvette Montalvo

(NOTARIAL SEAL)

NOTARY PUBLIC SIGNATURE



STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN FRANCISCO)

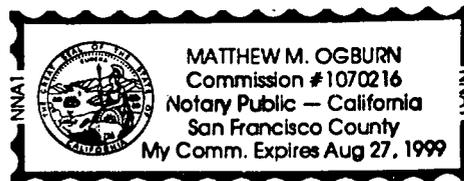
On this 11 day of September, 1997, before me personally appeared David R. Eckles, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed of the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Matthew M. Ogburn

(NOTARIAL SEAL)

NOTARY PUBLIC SIGNATURE



ANNEX I
TO
ASSIGNMENT AND ASSUMPTION AGREEMENT

TRANSACTION DOCUMENTS

The following Transaction Documents are assigned to Assignee only in part and to the extent they relate to the Equipment identified in Annex II hereto:

PARTICIPATION AGREEMENT dated as of
May 1, 1979 among:

Burlington Northern, Inc.	LESSEE
Mercantile-Safe Deposit & Trust Co.	AGENT
Bamerlease Capital Corporation	VENDEE
Bank of America NT&SA	GUARANTOR
Parties listed in APPENDIX I	INVESTORS

CONDITIONAL SALE AGREEMENT dated as
of May 1, 1979 between:

Bamerlease, Inc.	VENDEE
General Motors Corporation (Electro-Motive Division)	
General Electric Co.	
Filed for Recordation with the Interstate Commerce Commission on June 22, 1979 and assigned Recordation No. 10534	

AGREEMENT AND ASSIGNMENT dated as of
May 1, 1979 between:

General Motors Corporation (Electro-Motive Division)	
General Electric Co.	AGENT
Mercantile-Safe Deposit & Trust Company	
Filed for recordation with the Interstate Commerce Commission on June 22, 1979 and assigned Recordation No. 10534-A.	

LEASE OF RAILROAD EQUIPMENT dated as
of May 1, 1979 between:

Burlington Northern, Inc.	LESSEE
Bamerlease, Inc.	LESSOR
Filed for recordation with the Interstate Commerce Commission on June 22, 1979 and assigned Recordation No. 10534-B.	

ASSIGNMENT OF LEASE & AGREEMENT

dated as of May 1, 1979 between:

Bamerlease, Inc.

Mercantile-Safe Deposit & Trust Company

Filed for recordation with the Interstate Commerce

Commission on June 22, 1979 and assigned

Recordation No. 10534-C.

LESSOR
VENDOR

ASSIGNMENT & ASSUMPTION AGREEMENT

dated as of December 27, 1994 between:

BA Leasing & Capital Corporation

BA Credit Corporation

Filed for recordation with the Interstate Commerce

Commission on January 3, 1995 and assigned

Recordation No. 10534-D.

ASSIGNOR
ASSIGNEE

FIRST AMENDMENT TO LEASE OF

RAILROAD EQUIPMENT dated as of May 30,

1997 between:

BA Credit Corporation

The Burlington Railroad Company

Filed for recordation with the Interstate Commerce

Commission on June 12, 1996 and assigned

Recordation No. 10534-E.

LESSOR
LESSEE

COMPLETE TERMINATION AND RELEASE

OF SECURITY INTEREST OF LIEN

dated June 25, 1997 by:

The Bank of New York, successor to

Mercantile-Safe Deposit & Trust Company

Filed for recordation with the Surface

Transportation Board on June 27, 1997 and

assigned Recordation

No. 10534-F.

SECOND AMENDMENT TO LEASE OF

RAILROAD EQUIPMENT dated as of May 30,

1997 between:

BA Credit Corporation

The Burlington Northern and Santa Fe Railway

Company

Filed for Recordation with the Surface

Transportation Board on July 8, 1997 and assigned

recordation number 10534-G.

LESSOR

LESSEE

ANNEX II
TO
ASSIGNMENT AND ASSUMPTION AGREEMENT

EQUIPMENT DESCRIPTION

39	EMD 3,000 H.P Model SD40-2 Diesel-Electric Locomotives	BN7167-BN7205
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