HELM
FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

August 7, 1998

RECORDATION NO. 20229-A FILED
AUG 10 '98 11-19 AM

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

Dear Mr. Williams:

Enclosed are two (2) originals of Memorandum of Amendment to Railcar Lease Agreement dated April 7, 1998, which is intended to evidence Amendment No. 1 dated as of April 7, 1998 to the Full Maintenance Lease Agreement dated as of June 21, 1996 between the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Lessee: Twenty Mile Coal Company
9100 East Mineral Circle
Englewood, CO 80112

The equipment involved in this transaction is as follows:

Equipment: See attached Schedule A for reporting marks and numbers.

Please file this memorandum as a supplementary document to Recordation No. 20229 filed on August 19, 1996 and return one (1) stamped original to my attention. A check covering the twenty-six dollar ($26.00) filing fee is enclosed.

Sincerely,

Alison Drain

Alison Drain
Document Administrator

/ad
Enclosures (2)

stb/amend/tcc001 1final

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY DATE:8/10/98

Alison Drain
Helm Financial Corporation
One Embarcadero Center. Ste. 3700
San Francisco, CA., 94111

Dear Madam:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301 and 49 CFR 1177.3(c), on 8/10/98 at 11:19AM , and assigned recordation number(s). 21560, 21561, 21562, 21563,21564, 21565, 21566, 21567, 21568, 21568-A, 21569, 21570, 21571, 21572, 21573, 21574, 21575, 21575-A, 13361-J, 19475-C, 20224-A, 20229-A, 20822-C, 20822-D, 20822-E, and 20959-B.

Sincerely Yours,

Vernon A. Williams

Vernon A.Williams

Enclosure(s)
676.00
$----------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. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature----Janice M. Fort----

RECORDATION NO. 20229-A FILED

AUG 10 '98 11-19 AM

MEMORANDUM OF
AMENDMENT TO RAILCAR LEASE AGREEMENT

THIS MEMORANDUM OF AMENDMENT TO RAILCAR LEASE AGREEMENT (**"Memorandum"**) is dated as of April 7, 1998 and is intended to evidence Amendment No. 1 dated as of April 7, 1998 to that certain Full Maintenance Lease Agreement dated as of June 21, 1996 (**"Lease"**) between **HELM FINANCIAL CORPORATION**, a California corporation (**"Lessor"**) and **TWENTYMILE COAL COMPANY**, a Delaware corporation (**"Lessee"**), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board (**"STB"**) of the Department of Transportation under Section 49 of U.S.C. 11303. The Lease was filed with the STB on August 19, 1996 under Recordation Number 20229. Lessor has the right to lease the gondola railcars more fully described in Schedule A hereto (the **"Units"**). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease.

The Lease and the Units cannot be assigned, subleased or in any way encumbered without the prior written consent of Lessor. Lessee has granted a security interest unto Lessor in and to any and all Payments as such term is defined in the Lease, including, without limitation, any and all Rent and other Payments pursuant to any sublease of the Units. In the Event of Default, as such term is defined in the Lease, Lessee assigns any and all subleases to Lessor.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR	**LESSEE**
HELM FINANCIAL CORPORATION	**TWENTYMILE COAL COMPANY**
By:	By:
Print Name: Richard C. Kirchner	Print Name: NICHOLAS P. MOROS
Its: President	Its: SR. VICE PRESIDENT

amendmen/tcc001.1final svf/05/29/98

SCHEDULE A

TO THE MEMORANDUM OF AMENDMENT TO LEASE

Equipment Description

Three hundred ninety-two (392), coal gondola railcars with rotary couplers.

Unit Numbers:

1	HJVX	140218	47	HJVX	140266	93	HJVX	140318	139	HLMX	140645
2	HJVX	140219	48	HJVX	140267	94	HJVX	140319	140	HLMX	140647
3	HJVX	140220	49	HJVX	140268	95	HJVX	140320	141	HLMX	140648
4	HJVX	140221	50	HJVX	140269	96	HJVX	140321	142	HLMX	140649
5	HJVX	140222	51	HJVX	140270	97	HJVX	140322	143	HLMX	140767
6	HJVX	140223	52	HJVX	140271	98	HJVX	140323	144	HLMX	140779
7	HJVX	140224	53	HJVX	140272	99	HJVX	140324	145	HLMX	140780
8	HJVX	140225	54	HJVX	140273	100	HJVX	140325	146	HLMX	140781
9	HJVX	140226	55	HJVX	140274	101	HJVX	140326	147	HLMX	140782
10	HJVX	140227	56	HJVX	140275	102	HJVX	140327	148	HLMX	140783
11	HJVX	140228	57	HJVX	140277	103	HJVX	140328	149	HLMX	140784
12	HJVX	140229	58	HJVX	140278	104	HJVX	140329	150	HLMX	140785
13	HJVX	140230	59	HJVX	140279	105	HJVX	140330	151	HLMX	140786
14	HJVX	140232	60	HJVX	140280	106	HJVX	140337	152	HLMX	140787
15	HJVX	140234	61	HJVX	140281	107	HJVX	140348	153	HLMX	140788
16	HJVX	140235	62	HJVX	140282	108	HJVX	140360	154	HLMX	140789
17	HJVX	140236	63	HJVX	140283	109	HJVX	140384	155	HLMX	140790
18	HJVX	140237	64	HJVX	140285	110	HJVX	140451	156	HLMX	140791
19	HJVX	140238	65	HJVX	140286	111	HJVX	140560	157	HLMX	140792
20	HJVX	140239	66	HJVX	140287	112	HJVX	140562	158	HLMX	140793
21	HJVX	140240	67	HJVX	140288	113	HJVX	140563	159	HLMX	140794
22	HJVX	140241	68	HJVX	140289	114	HJVX	140564	160	HLMX	140795
23	HJVX	140242	69	HJVX	140290	115	HJVX	140565	161	HLMX	140796
24	HJVX	140243	70	HJVX	140291	116	HJVX	140566	162	HLMX	140797
25	HJVX	140244	71	HJVX	140292	117	HJVX	140567	163	HLMX	140798
26	HJVX	140245	72	HJVX	140293	118	HJVX	140568	164	HLMX	140799
27	HJVX	140246	73	HJVX	140294	119	HJVX	140569	165	HLMX	140800
28	HJVX	140247	74	HJVX	140295	120	HJVX	140570	166	HLMX	140801
29	HJVX	140248	75	HJVX	140296	121	HJVX	140572	167	HLMX	140802
30	HJVX	140249	76	HJVX	140297	122	HJVX	140573	168	HLMX	140803
31	HJVX	140250	77	HJVX	140298	123	HJVX	140574	169	HLMX	140804
32	HJVX	140251	78	HJVX	140299	124	HJVX	140575	170	HLMX	140805
33	HJVX	140252	79	HJVX	140300	125	HJVX	140576	171	HLMX	140806
34	HJVX	140253	80	HJVX	140301	126	HJVX	140577	172	HLMX	140807
35	HJVX	140254	81	HJVX	140302	127	HJVX	140578	173	HLMX	140808
36	HJVX	140255	82	HJVX	140303	128	HJVX	140579	174	HLMX	140809
37	HJVX	140256	83	HJVX	140304	129	HJVX	7000	175	HLMX	140810
38	HJVX	140257	84	HJVX	140305	130	HJVX	7001	176	HLMX	140811
39	HJVX	140258	85	HJVX	140306	131	HJVX	7002	177	HLMX	140812
40	HJVX	140259	86	HJVX	140308	132	HLMX	7005	178	HLMX	140813
41	HJVX	140260	87	HJVX	140310	133	HLMX	8003	179	HLMX	140814
42	HJVX	140261	88	HJVX	140312	134	HLMX	140617	180	HLMX	140815
43	HJVX	140262	89	HJVX	140313	135	HLMX	140623	181	HLMX	140816
44	HJVX	140263	90	HJVX	140314	136	HLMX	140624	182	HLMX	140817
45	HJVX	140264	91	HJVX	140316	137	HLMX	140640	183	HLMX	140818
46	HJVX	140265	92	HJVX	140317	138	HLMX	140644	184	HLMX	140819

SCHEDULE A

TO THE MEMORANDUM OF AMENDMENT TO LEASE

Units Numbers - Continued

185	HLMX	140820	238	HLMX	140873	291	HLMX	140963	344	HLMX	141106
186	HLMX	140821	239	HLMX	140874	292	HLMX	140964	345	HLMX	141107
187	HLMX	140822	240	HLMX	140875	293	HLMX	140965	346	HLMX	141108
188	HLMX	140823	241	HLMX	140876	294	HLMX	140966	347	HLMX	141109
189	HLMX	140824	242	HLMX	140877	295	HLMX	140968	348	HLMX	141110
190	HLMX	140825	243	HLMX	140914	296	HLMX	140973	349	HLMX	141111
191	HLMX	140826	244	HLMX	140915	297	HLMX	140974	350	HLMX	141112
192	HLMX	140827	245	HLMX	140916	298	HLMX	140975	351	HLMX	141113
193	HLMX	140828	246	HLMX	140917	299	HLMX	140976	352	HLMX	141114
194	HLMX	140829	247	HLMX	140918	300	HLMX	140980	353	HLMX	141115
195	HLMX	140830	248	HLMX	140919	301	HLMX	140985	354	HLMX	141116
196	HLMX	140831	249	HLMX	140920	302	HLMX	141004	355	HLMX	141117
197	HLMX	140832	250	HLMX	140921	303	HLMX	141005	356	HLMX	141118
198	HLMX	140833	251	HLMX	140922	304	HLMX	141011	357	HLMX	141119
199	HLMX	140834	252	HLMX	140923	305	HLMX	141012	358	HLMX	141120
200	HLMX	140835	253	HLMX	140924	306	HLMX	141014	359	HLMX	141121
201	HLMX	140836	254	HLMX	140925	307	HLMX	141069	360	HLMX	141122
202	HLMX	140837	255	HLMX	140926	308	HLMX	141070	361	HLMX	141123
203	HLMX	140838	256	HLMX	140927	309	HLMX	141071	362	HLMX	141124
204	HLMX	140839	257	HLMX	140928	310	HLMX	141072	363	HLMX	141125
205	HLMX	140840	258	HLMX	140929	311	HLMX	141073	364	HLMX	141126
206	HLMX	140841	259	HLMX	140930	312	HLMX	141074	365	HLMX	141127
207	HLMX	140842	260	HLMX	140931	313	HLMX	141075	366	HLMX	141128
208	HLMX	140843	261	HLMX	140932	314	HLMX	141076	367	HLMX	141129
209	HLMX	140844	262	HLMX	140933	315	HLMX	141077	368	SFIX	816
210	HLMX	140845	263	HLMX	140934	316	HLMX	141078	369	SFIX	849
211	HLMX	140846	264	HLMX	140935	317	HLMX	141079	370	SFIX	1075
212	HLMX	140847	265	HLMX	140936	318	HLMX	141080	371	SFIX	1222
213	HLMX	140848	266	HLMX	140937	319	HLMX	141081	372	SFIX	1247
214	HLMX	140849	267	HLMX	140938	320	HLMX	141082	373	SFIX	2015
215	HLMX	140850	268	HLMX	140939	321	HLMX	141083	374	SFIX	2040
216	HLMX	140851	269	HLMX	140940	322	HLMX	141084	375	SFIX	2062
217	HLMX	140852	270	HLMX	140941	323	HLMX	141085	376	SFIX	2068
218	HLMX	140853	271	HLMX	140942	324	HLMX	141086	377	SFIX	2087
219	HLMX	140854	272	HLMX	140943	325	HLMX	141087	378	SFIX	2102
220	HLMX	140855	273	HLMX	140944	326	HLMX	141088	379	SFIX	2105
221	HLMX	140856	274	HLMX	140945	327	HLMX	141089	380	SFIX	2252
222	HLMX	140857	275	HLMX	140946	328	HLMX	141090	381	SFIX	2279
223	HLMX	140858	276	HLMX	140947	329	HLMX	141091	382	SFIX	2284
224	HLMX	140859	277	HLMX	140948	330	HLMX	141092	383	SFIX	2299
225	HLMX	140860	278	HLMX	140949	331	HLMX	141093	384	SFIX	2342
226	HLMX	140861	279	HLMX	140950	332	HLMX	141094	385	SFIX	2436
227	HLMX	140862	280	HLMX	140951	333	HLMX	141095	386	SFIX	2458
228	HLMX	140863	281	HLMX	140952	334	HLMX	141096	387	SFIX	2465
229	HLMX	140864	282	HLMX	140953	335	HLMX	141097	388	SFIX	2493
230	HLMX	140865	283	HLMX	140954	336	HLMX	141098	389	SFIX	2522
231	HLMX	140866	284	HLMX	140955	337	HLMX	141099	390	SFIX	2523
232	HLMX	140867	285	HLMX	140956	338	HLMX	141100	391	SFIX	2527
233	HLMX	140868	286	HLMX	140957	339	HLMX	141101	392	SFIX	2542
234	HLMX	140869	287	HLMX	140958	340	HLMX	141102			
235	HLMX	140870	288	HLMX	140959	341	HLMX	141103			
236	HLMX	140871	289	HLMX	140960	342	HLMX	141104			
237	HLMX	140872	290	HLMX	140962	343	HLMX	141105			

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

On June 16, 1998, before me, Matthew M. Ogburn, personally appeared Richard C. Kirchner, President of **HELM FINANCIAL 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.

MATTHEW M. OGBURN
Commission #1070216
Notary Public — California
San Francisco County
My Comm. Expires Aug 27, 1999

Witness my hand and official seal.

Matthew M. Ogburn
SIGNATURE OF THE NOTARY

[Notarial Seal]

STATE OF COLORADO)
) S.S.
COUNTY OF ARAPAHOE)

On June 1, 1998, before me, Pat Walker, personally appeared Nicholas P. Moses, Senior VP of **TWENTYMILE COAL COMPANY**,

✓ 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.

Pat Walker
SIGNATURE OF THE NOTARY

[Notarial Seal]

Pat Walker
Notary Public
State of Colorado
My Commission Expires Nov. 29, 1998

(4)