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**HELM**  
**FINANCIAL CORPORATION**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

VIA AIR COURIER

July 12, 1991

Ms. Mildred Lee  
Recordations Unit  
Interstate Commerce Commission  
12th & Constitution Avenue, N.W.  
Washington, D.C. 20423

17439  
RECORDATION NO. \_\_\_\_\_ FILED 1425

JUL 16 1991 -2 15 PM

Dear Ms. Lee:

INTERSTATE COMMERCE COMMISSION

Enclosed is a Memorandum of Lease of Railroad Equipment is intended to evidence the Lease of Railroad Equipment, dated as of November 21, 1990 between the following parties:

Lessor: Helm-Pacific Leasing  
One Embarcadero Center  
Suite 3500  
San Francisco, CA 94111

Lessee: Tennsy, Inc.  
609 Aberdeen Drive  
Edmond, Oklahoma 73034

The equipment involved in this transaction is as follows:

Equipment: Fifty (50), 60 foot, 100-ton Boxcars  
See Annex A for Car Numbers

Please file this agreement as a primary document. The filing fee of \$15 is enclosed. Thank you.

Sincerely,

*Karen Rahnasto*  
Karen Rahnasto  
Fleet Operations Administrator

Enclosures

(4)

RECORDED 17439 INDEXED

JUL 16 1991 - 2 15 PM

MEMORANDUM OF  
LEASE OF RAILROAD EQUIPMENT  
INTERSTATE COMMERCE COMMISSION

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT is intended to evidence the Lease of Railroad Equipment, dated as of November 21, 1990 (the "Lease") between Helm-Pacific Leasing, a Nebraska joint venture (the "Lessor"), and Tenssv, Inc., an Oklahoma corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. The Lessor is the owner of the covered hoppers, more fully described in Schedule A hereto (the "Units"). The Lessee leased from the Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee, each pursuant to due authority, have executed this Memorandum of Lease as of this \_\_\_ day of \_\_\_\_\_.

LESSOR

HELM-PACIFIC LEASING  
By: Helm Pacific Corporation  
its Joint Venturer

By: William M. Peters<sup>APM</sup>  
Title: Executive Vice President

By: Union Pacific Venture  
Leasing Corporation  
its Joint Venturer

By: Charles R. Esch  
Title: PRESIDENT

Tenssv, Inc.

By: R. Brock  
Title: VICE PRES

STATE OF CALIFORNIA )  
 ) §  
COUNTY OF SAN FRANCISCO )

On this 8th day of January, 1990, before me personally appeared William M. Peterson to me personally known, who, being by me duly sworn, says that he is Gen. VP of HELM PACIFIC CORPORATION, that said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation as a joint venture partner of Helm-Pacific Leasing.

Karen Staudenmaier  
Notary Public

My Commission Expires: July 26, 1993



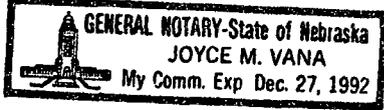
[Notarial Seal]

STATE OF NEBRASKA )  
 ) §  
COUNTY OF DOUGLAS )

On this 1st day of July, 1990, before me personally appears Charles F. Guide, to me personally known, who being by me duly sworn says that he is a President of UNION PACIFIC VENTURE LEASING CORPORATION, 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 as a joint venture partner of Helm-Pacific Leasing.

Joyce M. Vana  
Notary Public

My Commission Expires: December 27, 1992



[Notarial Seal]

STATE OF Oklahoma,  
COUNTY OF Oklahoma ) §

On this 4th day of January, ~~1990~~ <sup>1991</sup>, before me personally appears R. D. Pitts to me personally known, who being by me duly sworn says that he is a V.P. of Tennov 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.

Susan Kay Alder  
Notary Public

My Commission Expires: 9-28-94

[Notarial Seal]

**SCHEDULE A**

to

**Memorandum of Lease of Railroad Equipment**

**Dated as of November 21, 1990**

<u>Equipment Description</u>	<u>Number of Units</u>	<u>Equipment Numbers</u>
60 foot, 100 ton boxcars	50	TSVX 100 through TSVX 149