

HELM

FINANCIAL CORPORATION

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

RECORDATION NO. 15764-H FILED 1425

MAY 4 - 1994 - 2 30 PM

INTERSTATE COMMERCE COMMISSION

VIA AIR COURIER

May 3, 1994

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

RE: Lease of Railroad Equipment dated as of July 13, 1988, as amended ("**Lease**"), between Helm Financial Corporation and Tampa Electric Company

Dear Ms. Lee:

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 the following document:

Two (2) fully executed originals of Amendment No. 4 dated February 25, 1994 to the Lease ("**Amendment No. 4**") between Helm Financial Corporation and Tampa Electric Company.

In connection with the recording of Amendment No. 4, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

Name and Address of Lessee: Tampa Electric Company
702 North Franklin Street
Tampa, Florida 33602

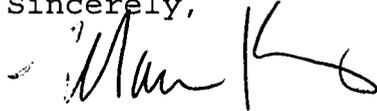
Equipment: Seventy-five (75) rapid discharge coal railcars (see Annex A.2. to Amendment No. 4 for Car Numbers)

Previous ICC Filing: Lease filed on August 1, 1988,
Recordation No. 15764.

Ms. Mildred Lee
Interstate Commerce Commission
May 3, 1994
Page 2

Please file Amendment No. 4 under the next available recordation number. The filing fee of eighteen dollars (\$18.00) is included in the enclosed check.

Sincerely,

A handwritten signature in cursive script, appearing to read "Maureen Krieg".

Maureen Krieg
Contracts Administrator

mek
Enclosures (2)

Interstate Commerce Commission
Washington, D.C. 20423

5/4/94

OFFICE OF THE SECRETARY

Maureen Krieg
Contracts Administrator
Helm Financial Corporation
One Embarcadero Center
San Francisco, CA. 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 5/4/94 at 2:30pm, and assigned
recordation number(s). 15764-H 18734-A 18797 & 18798

Sincerely yours,

Secretary
SIDNEY L. STRICKLAND, JR.

Enclosure(s)

MAY 4 - 1994 - 2 30 PM

AMENDMENT NO. 4

INTERSTATE COMMERCE COMMISSION

THIS AMENDMENT NO. 4 (the "Amendment") to the Lease of Railroad Equipment dated as of July 13, 1988, as amended (the "Lease"), between HELM FINANCIAL CORPORATION (the "Lessor") and TAMPA ELECTRIC COMPANY (the "Lessee") is made as of February 25, 1994 between Lessor and Lessee.

R E C I T A L S :

- A. Lessor and Lessee are parties to the Lease pursuant to which the one hundred sixty-five (165) rapid discharge coal railcars as described in Annex A.1. to the Lease (the "Unit(s)") were leased by Lessor to Lessee.
- B. Lessor and Lessee desire to terminate the Lease with respect to the ninety (90) Units more fully described in Annex B.1. attached hereto (the "Terminated Unit(s)").
- C. Lessor and Lessee desire to extend the Term of the Lease for the remaining seventy-five (75) Units ("Remaining Unit(s)").
- D. Lessor and Lessee desire that Lessor be allowed to substitute a certain amount of the Remaining Units with regular open top hopper railcars ("Substitute Unit(s)").
- D. Lessor and Lessee desire to change the rental rate for any Substitute Units.
- E. The parties desire to amend the Lease as provided herein.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties agree to amend the Lease as follows:

- 1. All terms defined in the Lease shall have the meanings defined therein when used in this Amendment.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. A. Effective as of _____, the Term of the Lease shall be deemed to have terminated for each Terminated Unit.
- B. Effective as of _____ the Term of the Lease for the Units shall be extended through _____.
- 4. Effective as of _____ Annex A.1. to the Lease shall be replaced by Annex A.2. attached hereto and wherever Annex A.1. appears in the Lease it shall mean Annex A.2.

5. A. Lessor may, at its expense, upon fifteen (15) days prior written notice to Lessee, replace any Unit ("**Replaced Unit**") with a Substitute Unit.
 - B. Lessee shall pay to Lessor as rental for any Substitute Unit an amount of _____ per Substitute Unit per month, effective for each Substitute Unit on the date such Substitute Unit is delivered to Lessee at the Acceptance Point, as provided in Paragraph 1 of the Lease.
 - C. The Term of the Lease for any Substitute Unit shall commence on the date such Substitute Unit is delivered to Lessee at the Acceptance Point and shall terminate for any Replaced Unit on the same date.
6. Except as expressly modified by this Amendment, all terms and provisions of the Lease shall remain in full force and effect.
 7. This Amendment may be executed by the parties hereto in any number of counterparts, and all said counterparts taken together shall be deemed to constitute one and the same instrument.

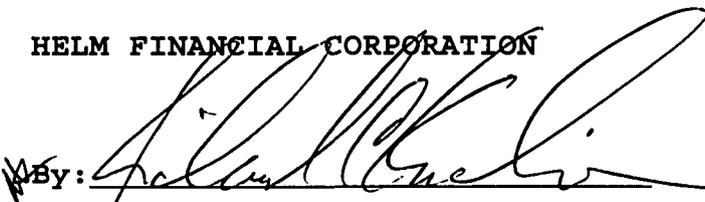
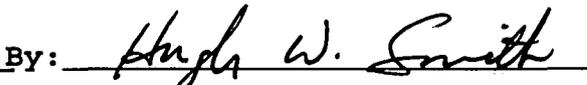
IN WITNESS THEREOF, Lessor and Lessee each pursuant to due authority have caused these presents to be signed in their respective corporate names on the dates indicated below their signatures.

LESSOR

LESSEE

HELM FINANCIAL CORPORATION

TAMPA ELECTRIC COMPANY

By: <u></u>	By: <u></u>
Title: <u>President</u>	Title: <u>Director, Fuels</u>
Date: <u>03/11/94</u>	Date: <u>March 8, 1994</u>



ANNEX A.2.

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

REMAINING UNITS

Equipment Description:

Forty-two (42), 4,000 cubic foot, 100 - ton capacity, five pocket,
rapid discharge open top hopper railcars with electro-pneumatically
controlled hopper gates; built by Ortner circa 1971 and 1977. ~~4~~

Unit Number: Unit Numbers:

HLMX 601	HLMX 691
602	698
603	704
604	712
607	714
608	719
609	723
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618	
619	
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ANNEX A.2. - continued

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

Equipment Description:

Thirty-three (33), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal railcars; built by Ortner circa 1978, 1980 and 1981. ~~Q~~

Unit Number:

Unit Numbers:

HLMX 654	HLMX	197886
721		197897
80005		197954
80012		
80013		
80015		
80016		
81012		
81016		
81019		
81024		
81033		
81040		
81048		
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84037		
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84068		
84073		
84077		
84142		
84145		
197821		
197831		
197832		

ANNEX B.1.

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

TERMINATED UNITS

Equipment Description:

Fifty-eight (58), 4,000 cubic foot, 100 - ton capacity, five pocket, rapid discharge open top hopper railcars with electro-pneumatically controlled hopper gates; built by Ortner circa 1971 and 1977 *te*

Unit Number:

Unit Number:

HLMX 605
606
610
611
612
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621
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HLMX 661
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ANNEX B.1. - continued

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

TERMINATED UNITS

Equipment Description:

Thirty-two (32), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal railcars; built by Ortner circa 1978, 1980 and 1981. *ES*

Unit Number:

HLMX 623
645
80003
80006
80007
80008
80009
80017
80019
81001
81010
81014
81023
81032
81034
81035
81038
81041
81047
81050
81061
81065
81074
84009
84011
84034
84080
84095
84115
84116
84148
197860