

HELM
FINANCIAL CORPORATION

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

July 16, 2001

RECORDATION NO. 23061-A FILED

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

JUL 19 '01 3:00 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed are two (2) originals of a Memorandum of Amendment to Full Maintenance Lease Agreement dated as of February 27, 2001, which is intended to evidence **Amendment No. 2** dated as of February 27, 2001 to the Full Maintenance Lease Agreement dated as of May 9, 1999 between the following parties:

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

Lessee: Cargill, Incorporated
24950 Country Club Boulevard, Suite 450
North Olmsted, OH 44070

A short summary of the document to appear in the index follows:

Memorandum of Amendment to Full Maintenance Lease Agreement dated February 27, 2001 evidencing **Amendment No. 2** to the Full Maintenance Lease Agreement dated May 9, 1999 between Helm Financial Corporation as Lessor and Cargill, Incorporated as Lessee, covering two (2) boxcars with the Mark **HATX** and Numbers **6000, 6001**.

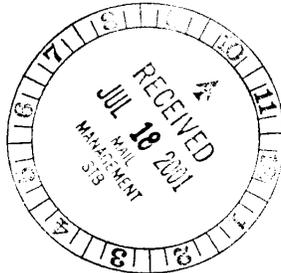
Please file this memorandum as a secondary document to Recordation No. **23061** filed on August 25, 2000 and return one (1) stamped original to my attention. A check covering the twenty-eight dollar (\$28.00) filing fee is enclosed.

Yours truly,



Alison Drain
Document Administrator

/ad
Enclosures (2)



RECORDATION NO. 23061-A FILED

FEB 27 2001 3:00 PM

MEMORANDUM OF AMENDMENT SURFACE TRANSPORTATION BOARD
TO FULL MAINTENANCE LEASE AGREEMENT

THIS MEMORANDUM OF AMENDMENT TO FULL MAINTENANCE LEASE AGREEMENT ("Memorandum") is dated as of February 27, 2001 and is intended to evidence Amendment No. 2 dated February 27, 2001 to that certain Full Maintenance Lease Agreement dated as of May 9, 1999 ("Lease") between HELM FINANCIAL CORPORATION, a California corporation ("Lessor"), and CARGILL, INCORPORATED, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation under Section 49 of U.S.C. 11301. The Lease was filed on August 25, 2000 under Recordation No. 23061. Lessor has the right to lease the rail equipment, more fully described in Schedule A hereto ("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.

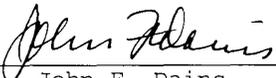
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR

LESSEE

HELM FINANCIAL CORPORATION

CARGILL, INCORPORATED

By: 
Name: John F. Dains
Title: President

By: 
Name: Kenneth J. Ellen
Title: Manager-Rail

SCHEDULE A
TO THE MEMORANDUM OF AMENDMENT TO LEASE

ADDITIONAL UNITS

Equipment Description:

Two (2), 100-ton, roller bearing, 60' insulated boxcars equipped with two (2) moveable bulkheads, 20" center of car cushioning, 14' wide x 10' high plug doors with fiberglass lining, 25K wood decks, and smooth plywood lining on interior walls and ends.

Unit Numbers:

HATX 6000, 6001

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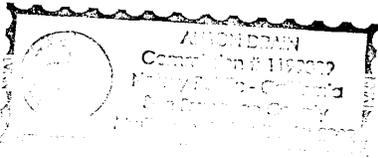
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On April 2nd, 2001, before me, Alison Drain, personally appeared John F. Dains, 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.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

STATE OF Ohio)
) S.S.
COUNTY OF Cuyahoga)

On March 8th, 2001, before me, Sarah W. Parker (SP), personally appeared Kenneth J. Ellen, Manager-Rail of CARGILL, INCORPORATED,

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.

Sarah W. Parker
SIGNATURE OF THE NOTARY

[Notarial Seal]

SARAH W. PARKER
Notary Public, State of Ohio
My Commission Expires 03/02/03
(Recorded in Cuyahoga County)

dy