

HELM

FINANCIAL CORPORATION 505 Sansome Street, Suite 1800 San Francisco CA 94111
(415) 398-4510 (415) 398-4816 (fax) www.hlmx.com

STB E-File

September 5, 2013

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
Washington, D.C. 20423-0001

RE: Assignment and Assumption Agreement ("**Agreement**") dated as of June 19, 2013, by and between
GATX CORPORATION ("**Assignor**") and **HELM FINANCIAL CORPORATION** ("**Assignee**").

Dear Section Chief:

On behalf of Assignee, I submit for filing and recordation under Section 11301 of Title 49 of the U.S. Code and the regulations promulgated there under the following document:

Fully executed True Copy of the above referenced Agreement.

In connection with the recording of this Agreement, please note the following information:

Name and Address for Assignee: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

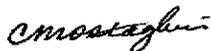
Name and Address for Assignor: GATX Corporation
222 West Adams Street, Suite 500
Chicago, IL 60606-5514

Description of Equipment: 20 Covered Hopper Railcars: SWSX 60621 – SWSX 60640

Please record this Agreement as a supplemental agreement to STB Recordation No. 26712 filed on December 19, 2006 at 1:05 p.m. Please apply the STB's filing fee to Assignee's account.

Summary to appear in the index: Assignment and Assumption Agreement

Yours truly,



Cecilia Mostaghim

Enclosure

CERTIFICATION OF TRUE COPY

On September 5, 2013, I, Cecilia Mostaghim, Supervisor of Contract Administration for Helm Financial Corporation, examined the original copy of the **ASSIGNMENT AND ASSUMPTION AGREEMENT** dated as of June 19, 2013 by and between **GATX CORPORATION**, a New York corporation ("**Assignor**"), and **HELM FINANCIAL CORPORATION**, a California corporation ("**Assignee**"). I hereby certify that I have compared the attached duplicate copy with the original and that it is a complete, true and correct copy of the original in all respects, including the dates, signatures and acknowledgements thereof.

Cecilia Mostaghim

Name: Cecilia Mostaghim

Title: Supervisor of Contract Administration

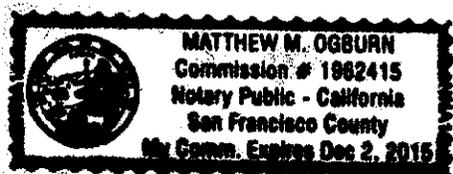
State of California
County of San Francisco

On September 5, 2013 before me, Matthew M. Ogburn, personally appeared Cecilia C. Mostaghim, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Matthew M. Ogburn* (Seal)



ASSIGNMENT AND ASSUMPTION AGREEMENT

This ASSIGNMENT AND ASSUMPTION AGREEMENT ("*Agreement*") is dated as of June 19, 2013, by and between GATX CORPORATION, a New York corporation ("*Assignor*"), and HELM FINANCIAL CORPORATION, a California corporation ("*Assignee*").

RECITAL

Pursuant to the Purchase Agreement dated as of June 18, 2013, between the parties hereto (the "*Purchase Agreement*"), Assignor has agreed to sell and transfer to Assignee, and Assignee has agreed to acquire and assume from Assignor, the Purchased Assets and the Assumed Obligations. Unless otherwise defined herein, capitalized terms used herein shall have the meanings given to them in the Purchase Agreement.

ACCORDINGLY, the parties agree as follows:

SECTION 1. SALE AND ASSIGNMENT OF LEASE ARRANGEMENT DOCUMENTS.

Assignor hereby assigns, transfers and conveys to Assignee, its successors and assigns, as of the Effective Time (as hereinafter defined) all its right, title and interest in, to and under the Lease Arrangement Documents. Assignee hereby unconditionally and irrevocably accepts and receives, as of the Effective Time, all such right, title and interest in, to and under the Lease Arrangement Documents.

SECTION 2. ASSUMPTION OF LIABILITIES.

Assignee hereby unconditionally and irrevocably assumes all of the Assumed Obligations. Assignee confirms that, as of the Effective Time, it shall be deemed a party to the Lease Arrangement Documents, and Assignee agrees to be bound, as of the Effective Time, by all the terms of the Lease Arrangement Documents and to undertake all Assumed Obligations contained therein.

SECTION 3. EXCEPTION.

Notwithstanding the foregoing, Assignor shall retain and Assignee shall acquire no interest in or obligation in respect of (a) the Retained Interest, or (b) any obligations of Assignor with respect to the Lease Arrangement Documents arising or accruing prior to the Effective Time.

SECTION 4. RELEASE OF ASSIGNOR.

As of the Effective Time, Assignor shall be relieved of all of its liabilities under the Lease Arrangement Documents with respect to the Assumed Obligations.

SECTION 5. EFFECTIVENESS.

This Agreement shall be effective as of the occurrence of the Closing, which shall be deemed to have occurred at 12:01 a.m. E.D.T. on the Closing Date.

SECTION 6. MISCELLANEOUS.

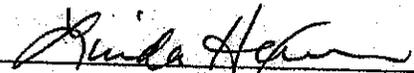
Each party to this Agreement shall execute and deliver such instruments, documents and other written information and take such other actions as the other parties may reasonably require in order to carry out the intent of this Agreement. The representations and warranties of Seller and Purchaser in the Purchase Agreement are hereby incorporated herein by reference and made part of this Agreement. This Agreement and all the provisions hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. This Agreement may be executed in one or more counterparts, including without limitation such counterparts delivered by electronic transmission, all of which taken together shall constitute one instrument. This Agreement is made and entered into in New York, and the laws of New York shall govern the validity and interpretation hereof and the performance of the parties hereto of their respective duties and obligations.

(Remainder of page intentionally left blank.)

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement.

ASSIGNOR:

GATX CORPORATION

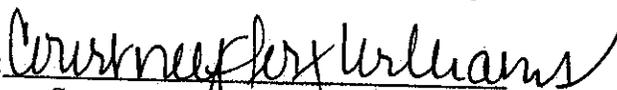
By: 

Name: Linda Hexem

Title: Vice President and Managing
Director, Structured Finance

ASSIGNEE:

HELM FINANCIAL CORPORATION

By: 

Name: Courtney A. O'H. Williams

Title: President & CEO