

HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

April 14, 1997

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

RECORDATION No. 18797-B
(To be returned to the

RECEIVED
SURFACE TRANSPORTATION
BOARD
APR 15 10 44 AM '97

RE: Termination of Lease of Railroad Equipment dated as of March 19, 1997
("Termination of Lease") by Helm Financial Corporation.

Dear Mr. Williams:

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 the above-referenced Termination of Lease by Helm Financial Corporation.

In connection with the recording of the Termination of Lease, please note the following information:

Name and Address of Lessor:

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

Name and Address of Lessee:

Burlington Northern Railroad Company
3700 Continental Plaza
777 Main Street
Fort Worth, TX 76102

Equipment:

One hundred fifteen gondola railcars
(See attached Schedule A to the
Termination of Lease for reporting mark
and numbers.)

Previous ICC Filing:

Memorandum of Lease of Railroad
Equipment filed on May 4, 1994 under
Recordation No. 18797.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of \$24.00 is enclosed.

Sincerely,

P Hapin

Patrick Hapin
Document Administrator

/ph
Enclosures (2)

RECORDATION NO. 18797-13 FILED

APR 15 '97 10-44 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 19, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of October 21, 1993 (the "Lease") with BURLINGTON NORTHERN RAILROAD COMPANY, a Delaware corporation, with respect to the one hundred fifteen (115) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("STB") under STB Recordation Number 18797 filed on May 4, 1994 at 2:30 PM.

The Lease was terminated on December 31, 1995. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS THEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

By: *John Davis*
Title: Senior Vice President & CFO
Date: 3-19-97

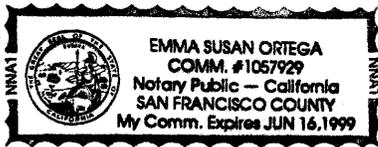
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STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On March 20, 1997, before me, Emma S. Ortega - Notary Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer 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.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

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SCHEDULE A

Description of the Units:

One hundred fifteen (115), 100-ton, rotary coupled, 4000 cubic foot Bethgon Coalporter gondola railcars built in 1984 by Bethlehem Steel.

Unit Numbers:

HLMX 150000-150004, 150006-150048, 150050-150062, 150064,
150066-150069, 150071-150093, 150095-150098, 150102-150112,
150114-150115, 150117-150126

Ph