

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

February 8, 1995

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

16971-D
FEB 9 1995-8 PM

RE: Termination of Lease of Railroad Equipment dated as of December 5, 1994
("Termination of Lease") by Helm-Pacific Leasing.

Dear Ms. Lee:

On behalf of Helm-Pacific Leasing, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Three (3) fully executed originals of the Termination of Lease dated December 5, 1994 by Helm Pacific Corporation and Union Pacific Venture.

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

Name and Address of Helm-Pacific: Helm-Pacific Leasing
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

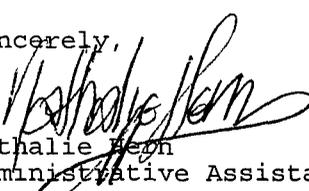
Name and Address of Union Pacific: Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179

Equipment: One hundred fifty (150) covered hopper railcars

Previous ICC Filing: Lease of Railroad Equipment filed on August 17, 1990 under Recordation No. 16971.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. The filing fee of \$21.00 is included in the enclosed check.

Sincerely,


Nathalie Fern
Administrative Assistant

/nh
Enclosures (3)



Interstate Commerce Commission
Washington, D.C. 20423-0001

2/10/95

Office Of The Secretary

Nathalie Hern
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 2/9/95 at 3:50PM, and assigned recordation number(s) 16971-D and 17688-A,

Sincerely yours,

Vernon A. Williams
Secretary

Enclosure(s)

(0100520067)

\$ ~~42.00~~ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid and in no way indicates acknowledgment that the fee paid is correct. This is accepted subject to review of the document which has been assigned the transaction number corresponding to the one typed on this receipt. In the event of an error or any questions concerning this fee, you will receive a notification after the Commission has had an opportunity to examine your document.

Signature

TERMINATION OF LEASE

FEB 9

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THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT is made as of December 5, 1994 by HELM-PACIFIC LEASING, a Nebraska joint venture ("Helm-Pacific").

1. Recitals: Helm-Pacific and UNION PACIFIC RAILROAD COMPANY ("UP") were parties to the Lease of Railroad Equipment dated as of March 19, 1990, as amended (the "Lease"), pursuant to which the one hundred fifty (150) covered hopper railcars described in Annex A to the Lease (the "Units") were leased by Helm-Pacific to UP. The Memorandum of Lease of Lease of Railroad Equipment dated as of March 19, 1990 between Helm-Pacific and UP is on file at the Interstate Commerce Commission ("ICC") under Recordation Number 16971 filed on August 17, 1990 at 10:10 AM.

The Lease was terminated on November 30, 1994. The purpose of this Termination of Lease is to provide a formal termination document for filing with the ICC.

2. Termination: The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Helm, pursuant to due authority, has executed this Termination of Lease as of the date first written above.

HELM-PACIFIC LEASING

By: Helm Pacific Corporation,
its Joint Venturer

By: DMD R. Ellis

Title: President

Date: 12-13-94

and

By: Union Pacific Venture
Leasing, Inc., its Joint Venturer

By: D. Chandler Lewis

Title: President - UPVL

Date: 12-9-94

STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On December 13, 1994, before me, LaRonda A. Gaines, personally appeared David R. Eckles, President of **HELM PACIFIC CORPORATION**,

X 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.

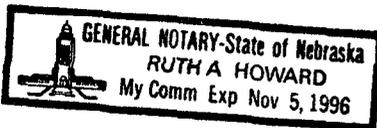


LaRonda A. Gaines

SIGNATURE OF THE NOTARY

STATE OF NEBRASKA)
) §
COUNTY OF DOUGLAS)

On this 9th day of December, 1994, before me personally appears D. Chandler Lewis, to me personally known, who being by me duly sworn says that he is a President of **UNION PACIFIC VENTURE LEASING, 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 as a joint venture partner of Helm-Pacific Leasing.



Ruth A Howard
Notary Public

My Commission Expires: 11/5/96