HELM
FINANCIAL CORPORATION

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

RECORDATION NO. 17011-A FILED
AUG 4 '97 12-06 PM

VIA AIR COURIER

August 1, 1997

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

RE: Termination of Lease of Railroad Equipment dated as of July 11, 1997 by Helm Financial Corporation (**"Lease Termination"**)

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 Lease Termination.

In connection with the recording of the Lease Termination, 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:	Weirton Steel Corporation 400 Three, Spring Drive Weirton, WV 26062-4989
Equipment:	Twenty (20) railcars, as more fully described in the attached Schedule A to the Lease Termination.
Previous STB Filing:	Memorandum of Lease of Railroad Equipment filed on September 19, 1990 at 2:30 p.m. under Recordation No. 17011

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

Sincerely,

PHapin

Patrick Hapin
Document Administrator

/ph
Enclosures (2)

FILED
AUG - 4 1997

SURFACE TRANSPORTATION BOARD
WASHINGTON, D. C. 20423-0001

OFFICE OF THE SECRETARY

Patrick Mail
Document Administrator
Helm Financial Corporation
[illegible]
San Francisco, CA., 94111

DATE: 8/4/97

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301 and 49 CFR 1177 3 (c), on [illegible] at 12:00PM, and assigned recordation number(s) 15531-A, 15543-A, 15622-G, 15663 C, 15712-A, 16526-A, 16668-B 16738-B, 17011-A, 17466-B, 17564-B, 17605-A, 17606-B, 17904-A, 18287-A, 18391-A, 18472-B, 18474-A, 19328-A, 19472-A and 19528-A

Sincerely Yours,

Vernon A. Williams
Secretary

Enclosure(s)

$ 504.00 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. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature Janice M. Fort

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TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT (**"Termination"**) is dated as of July 11, 1997 by **HELM FINANCIAL CORPORATION**, a California corporation (**"Lessor"**).

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of August 22, 1990 (**"Lease"**) with Weirton Steel Corporation, a West Virginia corporation, with respect to the twenty (20) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board (**"STB"**) of the Department of Transportation (f.k.a. the Interstate Commerce Commission) under STB Recordation Number 17011 filed on September 19, 1990 at 2:30 p.m.

   The Lease was terminated on August 31, 1991. 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 WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first written above.

HELM FINANCIAL CORPORATION

By: John F. Dains

Print Name: John F. Dains

Title: Senior Vice President & CFO

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

On July 16, 1997, before me, Patrick M. Hapin - 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.

Patrick M. Hapin
SIGNATURE OF THE NOTARY

[NOTARIAL SEAL]

PATRICK M. HAPIN
Commission # 1137222
Notary Public — California
San Francisco County
My Comm. Expires May 8, 2001

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Commission # 1137222
Notary Public — California
San Francisco County
My Comm. Expires May 8, 2001

SCHEDULE A

Description of the Units:

Twenty (20), 70-ton, 50'6" boxcars with 16' double-sliding doors.

Unit Numbers:

BM 70000-70002, 70007, 70010, 70015-70017, 70020, 70022-70024, 70026-70027, 70030, 70034, 70037, 70041, 70044-70045.