

HELM FINANCIAL CORPORATION

One Embarcadero Center - San Francisco, CA 94111
415/398-4510 FAX 415/398-4836

VIA AIR COURIER

August 15, 1997

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

RECORDATION NO. 18924-A FILED

AUG 18 '97 11-19 AM

RECEIVED
SURFACE TRANSPORTATION
BOARD
AUG 18 11 19 AM '97

RE: Termination of Lease of Railroad Equipment dated as of July 28, 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: Georgia Power Company
Tower Building, 14th Floor
333 Piedmont Avenue
Atlanta, GA 30308

Equipment: Two hundred twenty-four (224) railcars as more fully described in Schedule A to the Lease Termination attached hereto.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed on August 1, 1994 at 10:05 a.m. under Recordation No. 18924.

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,



Patrick Hapin
Document Administrator

/ph
Enclosures (2)

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

OFFICE OF THE SECRETARY

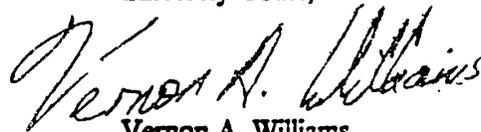
Patrick Hapin
Document Administrator
Helm-Atlantic Associates
Limited Partnership
One Embarcadero Center
San Francisco, CA 94111

DATE: 8/18/97

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 8/18/97 at 11:18AM, 11:19AM, 11:20AM, and
assigned recordation number(s). 18905-S, 18905-T, 8998-B, 12140-I, 16146-B, 17902-A, 18288-D,
18924-A, 19329-A, 20821 and 20822.

Sincerely Yours,



Vernon A. Williams
Secretary

Enclosure(s)

\$ 264.00 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



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TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of July 28, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of February 11, 1994 ("Lease") with Georgia Power Company, a Georgia corporation, with respect to the two hundred twenty-four (224) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 18924 filed on August 1, 1994 at 10:05 a.m.

The Lease was terminated on July 25, 1997. 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

ph

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

On August 15, 1997, before me, Patrick M. Hapin - ^{Notary} Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

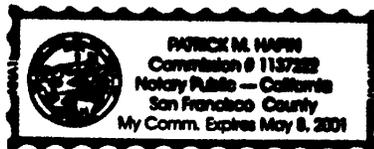
personally known to me -OR-

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



ph

SCHEDULE A

GROUP A UNITS

Equipment Description:

One hundred ten (110), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal hopper railcars; manufactured by Ortner circa 1978, 1980 and 1981.

Unit Numbers:

HLMX 601-604, 607-609, 614, 615, 617-619, 626, 629, 634, 636-638, 644, 646, 652-655, 664-665, 668, 670, 675-678, 683, 685, 686, 690, 691, 698, 704, 712, 714, 719, 721, 723, 80005, 80012, 80013, 80015, 80016, 81012, 81016, 81019, 81024, 81033, 81040, 81048, 81053, 81067, 81069, 81072, 81075, 81079, 84002, 84013, 84016, 84019, 84023, 84024, 84030, 84032, 84037, 84040, 84043, 84045, 84048, 84054, 84056, 84062, 84063, 84064, 84068, 84071, 84073, 84074, 84077, 84083, 84090, 84100, 84102, 84103, 84105, 84107, 84108, 84121, 84123, 84131, 84138, 84142, 84145, 84147, 84152, 84156, 84158, 84161, 197821, 197831, 197832, 197886, 197897, 197954.

GROUP B UNITS

Equipment Description:

One hundred fourteen (114), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal hopper railcars; manufactured by Ortner circa 1978, 1980 and 1981.

Unit Numbers:

HLMX 605, 606, 610-613, 616, 620-625, 627, 628, 630-633, 635, 639-643, 645, 647-651, 656-663, 666, 667, 669, 671-674, 679-682, 684, 688, 696, 697, 699, 705, 708, 715, 716, 718, 80002, 80003, 80006-80009, 80014, 80017, 80019, 81001, 81005, 81010, 81011, 81014, 81020, 81021, 81023, 81028, 81029, 81032, 81034, 81035, 81038, 81041, 81044, 81047, 81049, 81050, 81055, 81061, 81065, 81074, 81058, 81068, 81073, 84009, 84011, 84034, 84080, 84095, 84101, 84115, 84116, 84148, 197818, 197836, 197838, 197847, 197852, 197860, 197888, 197896, 197910, 197946.

ph