

# HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

April 14, 1997

RECORDATION No. 18943-B

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

RECEIVED  
SURFACE TRANSPORTATION  
BOARD  
APR 15 10 44 AM '97

RE: Termination of Lease of Railroad Equipment dated as of March 21, 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: Georgia Power Company  
P.O. Box 4545  
Atlanta, GA 30302

Equipment: One hundred fifty rapid discharge railcars (See attached Schedule A to the Termination of Lease for reporting mark and numbers.)

Previous ICC Filing: Memorandum of Master Car Lease Agreement filed on August 23, 1994 under Recordation No. 18943.

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,

*PHapin*

Patrick Hapin  
Document Administrator

/ph  
Enclosures (2)

RECORDATION NO. 18943 FILED - B

APR 15 '97 10-44 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 21, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor, as assignee of Qilico Ltd, entered into the Master Car Lease Agreement dated as of March 23, 1994 (the "Lease") with Georgia Power Company, a Georgia corporation, with respect to the one hundred fifty (150) railcars described in Schedule A attached hereto (the "Units"). The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 18943 filed on August 23, 1994 at 2:25 p.m..

The Lease was terminated on May 31, 1996. 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 on the date indicated below its signature.

HELM FINANCIAL CORPORATION

By: *John Helms*

Title: Senior Vice President & CFO

Date: 3-24-97

AK

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

On March 24, 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 fifty (150) rapid discharge railcars built by Ortner in 1978,  
1980 & 1981

Unit Numbers:

HLMX 78001-78229, 80231-80459, 81460-81496

PK