

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

September 25, 1996

OCT 2 1996 AM

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
Department of Transportation
12th and Constitution Avenue, N.W.
Washington, DC 20423



RE: Termination of Lease of Railroad Equipment dated as of August 21, 1996 ("**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 Termination of Lease dated August 21, 1996 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: CSX Transportation, Inc.
Supply and Services Management
550 Water Street, J-430
Jacksonville, FL 32202

Equipment: One hundred eighty-nine (189) open top hopper railcars (See Schedule A for reporting mark and numbers.)

Previous ICC Filing: Rail Car Lease Agreement filed on March 29, 1995 under Recordation No. 19324

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,


Chris Dilley
Administrative Assistant

/cpd
Enclosures

csx010.00

19324-A

OCT 21 1996 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of August 21, 1996 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

- 1. **Recitals.** Lessor entered into the Rail Car Lease Agreement dated as of September 22, 1994 (the "Lease") with CSX Transportation, Inc., a Virginia corporation, with respect to the two hundred fifty (250) open top hopper 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 19324 filed on March 29, 1995 at 3:05 p.m.

The Lease was terminated on October 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 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

CO By: *John J. Davis*
 Title: Senior Vice President & CFO
 Date: 9 Sept 1996

CO

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

On _____, 1996, before me, _____
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.

SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease made as of August 21, 1996 by Helm Financial Corporation

Equipment Description:

One hundred eighty-nine (189), 100-ton, open top hopper railcars.

Reporting Mark & Numbers:

HLMX 1370	HLMX 36360	HLMX 504008	HLMX 587929	HLMX 589503
HLMX 1650	HLMX 36421	HLMX 504009	HLMX 587978	HLMX 589550
HLMX 12001	HLMX 36940	HLMX 504011	HLMX 587980	HLMX 589643
HLMX 12002	HLMX 87608	HLMX 504012	HLMX 588022	HLMX 589652
HLMX 12003	HLMX 87610	HLMX 504013	HLMX 588026	HLMX 589680
HLMX 12004	HLMX 87693	HLMX 504014	HLMX 588031	
HLMX 12005	HLMX 87710	HLMX 504015	HLMX 588052	
HLMX 12006	HLMX 87721	HLMX 504016	HLMX 588058	
HLMX 12007	HLMX 87791	HLMX 540661	HLMX 588063	
HLMX 12008	HLMX 120019	HLMX 582055	HLMX 588090	
HLMX 12009	HLMX 120020	HLMX 582222	HLMX 588092	
HLMX 12010	HLMX 120021	HLMX 582293	HLMX 588189	
HLMX 12011	HLMX 120022	HLMX 582314	HLMX 588200	
HLMX 12012	HLMX 120023	HLMX 582341	HLMX 588251	
HLMX 12013	HLMX 200000	HLMX 582368	HLMX 588341	
HLMX 12014	HLMX 200001	HLMX 582434	HLMX 588349	
HLMX 12015	HLMX 200002	HLMX 582447	HLMX 588987	
HLMX 12016	HLMX 200003	HLMX 582463	HLMX 588399	
HLMX 12017	HLMX 200004	HLMX 582470	HLMX 588437	
HLMX 12018	HLMX 200005	HLMX 582520	HLMX 588443	
HLMX 16302	HLMX 200006	HLMX 582531	HLMX 588452	
HLMX 16304	HLMX 200007	HLMX 582581	HLMX 588470	
HLMX 16305	HLMX 200008	HLMX 582582	HLMX 588530	
HLMX 16315	HLMX 200009	HLMX 582681	HLMX 588554	
HLMX 16323	HLMX 200010	HLMX 582694	HLMX 588568	
HLMX 16325	HLMX 200011	HLMX 582752	HLMX 588628	
HLMX 16334	HLMX 200012	HLMX 582779	HLMX 588667	
HLMX 16336	HLMX 200013	HLMX 582827	HLMX 588697	
HLMX 16339	HLMX 200014	HLMX 582895	HLMX 588727	
HLMX 33001	HLMX 200015	HLMX 582923	HLMX 588753	
HLMX 33002	HLMX 200016	HLMX 582948	HLMX 588816	
HLMX 33012	HLMX 200017	HLMX 582982	HLMX 588945	
HLMX 33013	HLMX 200018	HLMX 583018	HLMX 588962	
HLMX 33014	HLMX 200019	HLMX 583069	HLMX 588965	
HLMX 33024	HLMX 200020	HLMX 583169	HLMX 589053	
HLMX 33025	HLMX 200021	HLMX 583182	HLMX 589097	
HLMX 33041	HLMX 200022	HLMX 583260	HLMX 589149	
HLMX 33044	HLMX 200023	HLMX 586925	HLMX 589151	
HLMX 33045	HLMX 200024	HLMX 587783	HLMX 589191	
HLMX 33046	HLMX 200025	HLMX 587790	HLMX 589276	
HLMX 33064	HLMX 504001	HLMX 587840	HLMX 589313	
HLMX 33068	HLMX 504002	HLMX 587872	HLMX 589325	
HLMX 33074	HLMX 504003	HLMX 587877	HLMX 589331	
HLMX 36048	HLMX 504004	HLMX 587916	HLMX 589340	
HLMX 36268	HLMX 504005	HLMX 587920	HLMX 589348	
HLMX 36345	HLMX 504006	HLMX 587925	HLMX 589384	

SCHEDULE A- Continued

Equipment Description:

Thirty-six (36), open top hopper railcars.

Reporting Mark & Numbers:

HMJX	17104	HMJX	100001
HMJX	17106	HMJX	100002
HMJX	17127	HMJX	100003
HMJX	17137	HMJX	100004
HMJX	17153	HMJX	100005
HMJX	17163	HMJX	100006
HMJX	17165	HMJX	100007
HMJX	17180	HMJX	100008
HMJX	17187	HMJX	100009
HMJX	17192	HMJX	100010
HMJX	17196	HMJX	100011
HMJX	17198	HMJX	100012
HMJX	87329	HMJX	100013
HMJX	87301	HMJX	100014
HMJX	87339	HMJX	100015
HMJX	87393	HMJX	100018
HMJX	87489	HMJX	100019
HMJX	100000	HMJX	586927

Equipment Description:

Twenty-five (25), 3610 cubic foot, 100 ton capacity, 4 compartment, open top hopper railcars with 45 degree slope sheets; manufactured by Trinity Industries, Inc., 1990.

Reporting Mark & Numbers:

HPJX	20002	HPJX	20070
HPJX	20005	HPJX	20073
HPJX	20006	HPJX	20081
HPJX	20007	HPJX	20086
HPJX	20014	HPJX	20087
HPJX	20019	HPJX	20089
HPJX	20020	HPJX	20090
HPJX	20028	HPJX	20091
HPJX	20041	HPJX	20092
HPJX	20042	HPJX	20097
HPJX	20044	HPJX	20101
HPJX	20052	HPJX	20102
HPJX	20066		