

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

August 1, 1997

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

RECORDATION NO. 19328-A FILED

AUG 4 '97

12-06PM

RE: Termination of Full Service Rail Car Lease Agreement dated as of June 8, 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: Consolidated Rail Corporation
Two Commerce Square
2001 Market Street
Philadelphia, PA 19103

Equipment: One hundred twenty-five (125) coal hopper railcars as more fully described in attached Schedule A to the Lease Termination.

Previous STB Filing: Memorandum of Full Service Rail Car Lease Agreement filed on March 29, 1995 at 3:05 p.m. under Recordation No. 19328.

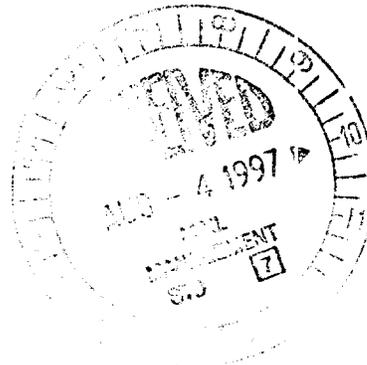
Please file the Lease Termination as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of twenty-four dollars (\$24.00) is enclosed.

Sincerely,

P. Hapin

Patrick Hapin
Document Administrator

/ph
Enclosures (2)



OFFICE OF THE SECRETARY

Patrick Mayin
Document Administrator
Helm Financial Corporation
One Embarcadero Center
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 8/4/97 at 12:00PM, and assigned recordation number(s) 15531-A, 15543-A, 15622-G, 15663 C, 15712-A, 16526-A, 16668-E, 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 

AUG 4 '97 12-08PM

TERMINATION OF LEASE

THIS TERMINATION OF FULL SERVICE RAIL CAR LEASE AGREEMENT ("Termination") is dated as of June 8, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Full Service Rail Car Lease Agreement dated as of November 2, 1994, as amended ("Lease"), with Consolidated Rail Corporation, a Pennsylvania corporation, with respect to the one hundred twenty-five (125) coal hopper 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 No. 19328 filed on March 29, 1995 at 3:05 p.m.

The Lease was terminated on March 15, 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)

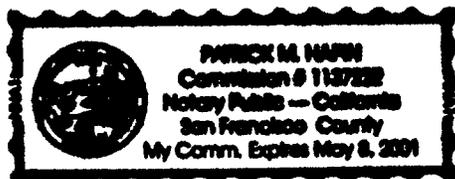
On July 24, 1997, before me, Patrick M. Hapin - Notary Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of HELM FINANCIAL CORPORATION,

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



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SCHEDULE A

Description of the Units:

One hundred twenty-five (125), 3,400 plus cubic foot capacity, 3-pocket, coal hopper railcars with 100-ton trucks and 30-degree slope sheets.

Unit Numbers:

HMJX 87000-87494 (N.S.)

ph