

HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

June 3, 1997

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

RECORDATION NO. 19430-A

FILED

JUN 4 '97

11-00AM

JUN 4

JUN 11 11:00AM '97

RECEIVED
SURFACE TRANSPORTATION
BOARD

RE: Termination of Lease of Railroad Equipment dated as of March 12, 1997
by Helm-Atlantic Associates Limited Partnership ("**Termination of
Lease**").

Dear Mr. Williams:

On behalf of Helm-Atlantic Associates Limited Partnership, 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.

In connection with the recording of the Termination of Lease, please note the following information:

Name and Address of Lessor: Helm-Atlantic Associates Limited Partnership
c/o Helm Atlantic Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179

Equipment: Two hundred (200) open top hopper railcars,
more fully described in attached Schedule A to
the Termination of Lease.

Previous STB Filing: Memorandum of Lease Schedule filed on May 22,
1995 under Recordation No. 19430-A

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 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

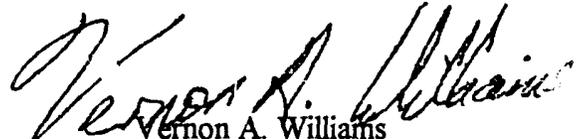
Patrick Hapin
Document Administrator
Helm Financial Corporation
One Embarcadero Center
San Francisco, CA., 94111

DATE: 6/4/97

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 6/4/97 at 10:57 AM and 11:00AM, and assigned recordation number(s). 17567-C, 18905-P, 18905-Q, 20703, 20804, 13690-I, 16229-C, 18007-B, 19430-A and 19822-A.

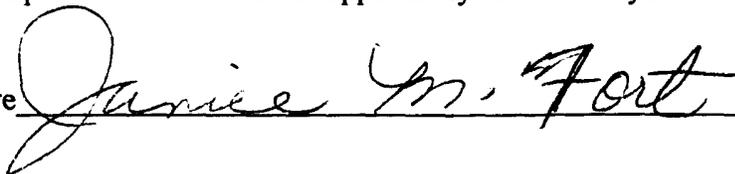
Sincerely Yours,


Vernon A. Williams
Secretary

Enclosure(s)

\$ 240.00 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



JUN 4 '97 11-00AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of March 12, 1997 by HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor").

- 1. **Recitals.** Lessor entered into the Schedule No. 2 made as of March 14, 1995 ("Lease Schedule") to that certain Lease of Railroad Equipment made as of January 3, 1995 between Lessor and UNION PACIFIC RAILROAD COMPANY, with respect to the two hundred (200) open top hopper railcars described in Schedule A attached hereto (the "Units"). The Lease Schedule is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 19430 filed on May 22, 1995 at 11:05 a.m.

The Lease Schedule expired on December 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 Schedule 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-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

By: Helm Atlantic Corporation
its General Partner

CM By: David R. Eckles

Print Name: David R. Eckles

Title: President

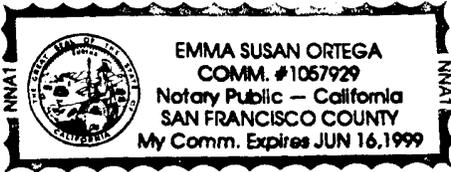
CM

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

On May 2, 1997, before me, Emma S. Ortega - Notary Public
personally appeared David R. Eckles, President of HELM ATLANTIC
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

CM

SCHEDULE A

Equipment Description:

Two hundred (200), 100-ton, 3,350 cubic foot capacity, 4-pocket open top hopper railcars with 45 degree slope sheets, built by Bethlehem Steel 1974 - 1978.

Unit Numbers:

CHTT 500715 - 500914