

HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

April 14, 1997

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

RE: Termination of Lease of Railroad Equipment dated as of March 18, 1997
("Termination of Lease") by Helm-Atlantic Associates Limited Partnership.

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 by Helm-Atlantic Associates Limited Partnership.

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: Illinois Central Railroad Company
17550 South Ashland Avenue
Homewood, IL 60430

Equipment: Sixteen (16) locomotives (See attached Schedule A to the Termination of Lease for reporting mark and numbers.)

Previous ICC Filing: Memorandum of Locomotive Lease Agreement filed on May 1, 1995 under Recordation No. 19473.

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,



Patrick Hapin
Document Administrator

/ph
Enclosures (2)

RECORDATION No. 19473-16
SURFACE TRANSPORTATION BOARD
RECEIVED
APR 14 1997

APR 15 '97 10-44 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 18, 1997 by HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of May 1, 1995 (the "Lease") with Illinois Central Railroad Company, a Delaware corporation, with respect to the sixteen (16) locomotives 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 Number 19473 filed on June 20, 1995 at 3:05 p.m.

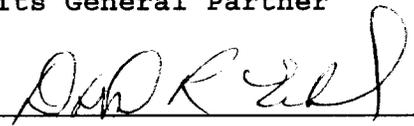
The Lease was terminated on October 15, 1995. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

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-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

By: Helm Atlantic Corporation
its General Partner

By: 

Title: President

Date: 3-18-97

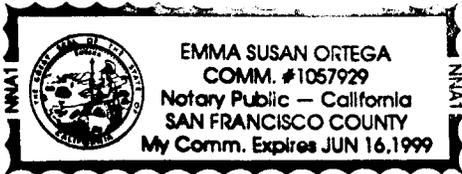
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STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On 19th March, 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

SCHEDULE A

<u>Equipment Description</u>	<u>Reporting Mark and Number</u>
Two (2) SD40-3 CLC equipped locomotives	HLCX 6000 HLCX 6100
Eleven (11) SD45-2 locomotives	HATX 900 HATX 901 HATX 902 HATX 903 HATX 904 HATX 905 HATX 906 HATX 907 HATX 908 HATX 909 HATX 910
Three (3) SD39 locomotives	HATX 351 HATX 352 HATX 353

RS