

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. 19522-A FILED

AUG 4 '97 12-06PM

RE: Termination of Lease of Railroad Equipment dated as of July 3, 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: CSX Transportation, Inc.
500 Water Street
Jacksonville, FL 32202

Equipment: Thirty-six (36) locomotives as more fully described in attached Schedule A to the Lease Termination.

Previous STB Filing: Memorandum of Locomotive Lease Agreement filed on June 12, 1995 at 2:55 p.m. under Recordation No. 19522.

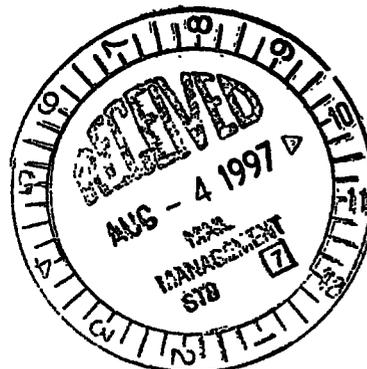
Please file the Lease Termination as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of twenty-four dollars (\$24.00) is enclosed.

Sincerely,

P. Hapin

Patrick Hapin
Document Administrator

/ph
Enclosures (2)



OFFICE OF THE SECRETARY

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

DATE: 8/4/97

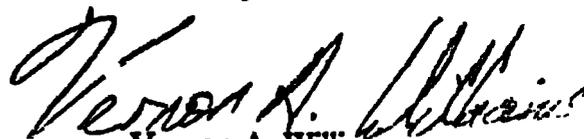
Dear Sir:

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-B, 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 12-06PM

TERMINATION OF LEASE

THIS TERMINATION OF LOCOMOTIVE LEASE AGREEMENT ("Termination") is dated as of July 3, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of April 25, 1995, as amended ("Lease"), with CSX Transportation, Inc., a Virginia corporation, with respect to the thirty-six (36) locomotives 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 Number 19522 filed on June 12, 1995 at 2:55 p.m.

The Lease was terminated on September 14, 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 as of the date first written above.

HELM FINANCIAL CORPORATION

By: *John F. Dains*

Print Name: John F. Dains

Title: Senior Vice President & CFO

AS

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,

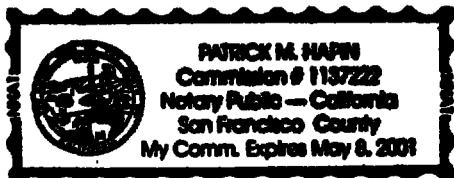
personally known to me -OR-

_____ 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



ph

SCHEDULE A

Group A Units

Description of the Units:

Five (5) GP40-3 locomotives equipped with Woodward Governor's Complete Locomotive Control (CLC) System.

Unit Numbers:

UP 864, 869, 878, 887, 4402.

Group B Units

Description of the Units:

Thirty-one (31) GP40 locomotives.

Unit Numbers:

UP 850-862, 866-868, 870-877, 879-881, 883-886.

pr