

**HELM-ATLANTIC ASSOCIATES  
LIMITED PARTNERSHIP**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

July 15, 1997

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

RECORDATION NO. 19645-A FILED

JUL 16 '97

11-09 AM

RECEIVED  
SURFACE TRANSPORTATION BOARD  
JUL 16 11 09 AM '97

RE: Termination of Lease of Railroad Equipment dated as of July 3, 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: Andesite Rock Company  
c/o L.G. Everist, Inc.  
300 South Phillips Ave., Suite 200  
Sioux Falls, SD 57117

Equipment: One (1), 2,000 horsepower, GP38 locomotive equipped with dynamic brakes. Manufactured by General Motors -- Electro Motive Division in 1967.

Previous STB Filing: Memorandum of Locomotive Lease Agreement filed on October 3, 1995 at 3:05 p.m. under Recordation No. 19645.

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

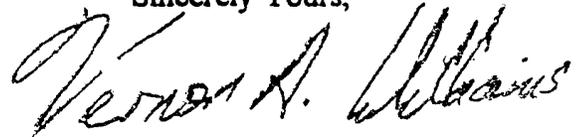
Patrick Napin  
Document Administrator  
Helm Financial Corporation  
One Embarcadero Center  
San Francisco, CA., 94111

DATE: 7/16/97

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 7/16/97 at 11:29AM, and  
assigned recordation number(s). 20772, 20773, 17688-B, 19645-A, 19979-A, 20324-A  
and 20539-A.

Sincerely Yours,

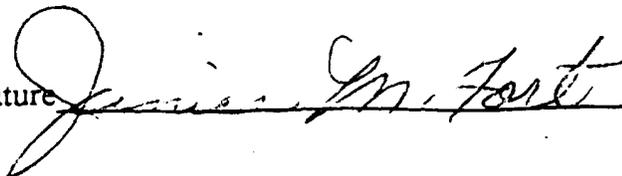


Vernon A. Williams  
Secretary

Enclosure(s)

\$ 168.00 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



RECORDATION NO 19645-A FILED

TERMINATION OF LEASE JUL 16 '97 11-09AM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of July 3, 1997 by HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of August 1, 1995 ("Lease") with Andesite Rock Company, a subsidiary of L.G. Everist, Inc., a Colorado corporation, with respect to the one (1) GP38 locomotive 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 19645 filed on October 3, 1995 at 3:05 p.m.

The Lease was terminated on November 17, 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: [Signature]

Title: President

Date: July 3, 1997

ph

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

On July 9, 1997, before me, Patrick M. Hapin - <sup>Notary</sup> <sub>Public</sub>  
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.

Patrick M. Hapin  
SIGNATURE OF THE NOTARY

PS

SCHEDULE A

Description of the Unit:

One (1), 2000 horsepower, GP38 locomotive equipped with dynamic brakes.  
Manufactured by EMD in 1967.

Unit Number:

HATX 104

ph