

HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

June 27, 1997

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

RECORDATION NO. 19922-A FILED

JUN 30 '97 10-25AM

JUN 30 10 25 AM '97

RECEIVED
SURFACE TRANSPORTATION
BOARD

RE: **Termination of Lease of Railroad Equipment** dated as of June 17, 1997
by Helm Financial Corporation ("**Termination of Lease**").

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 Termination
of Lease.

In connection with the recording of the Termination of Lease, 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: Louis Dreyfus Corporation
10 Westport Road
Wilton, CT 06897

Equipment: Thirty-seven (37) covered hopper
railcars, more fully described in the
attached Schedule A to the Termination
of Lease.

Previous STB Filing: Memorandum of Lease of Railroad filed on
February 7, 1996 under Recordation No.
19922.

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,
P. Hapin

Patrick Hapin
Document Administrator

/ph
Enclosures (2)

OFFICE OF THE SECRETARY

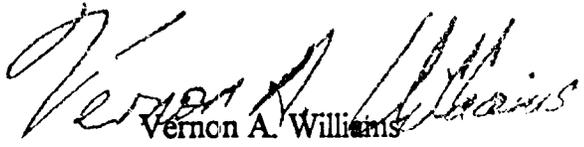
Patrick Hapin
Document Administrator
Helm Financial Corporation
One Embarcadero Center, Ste. 3700
San Francisco, CA., 94111

DATE: 6/30/97

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 6/30/97 at 10:25AM, and assigned recordation number(s). 20743, 20744, 19922-A and 20372-A.

Sincerely Yours,


Vernon A. Williams
Secretary

Enclosure(s)

\$ 96.00 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 Juanice M. Fort

19922-A

JUN 17 1997 12:25 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of June 17, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of August 28, 1995 (the "Lease") with Louis Dreyfus Corporation, a New York corporation, with respect to the thirty-seven (37) covered hopper railcars 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 19922 filed on February 7, 1996 at 2:45 p.m.

The Lease was terminated 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 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 FINANCIAL CORPORATION

By: *James J. [Signature]*

Title: Senior Vice President & CFO

Date: June 24, 1997

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

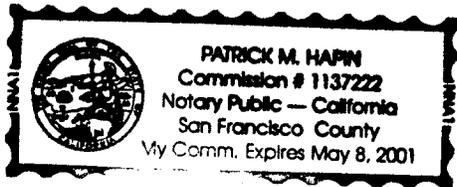
On June 24, 1997, before me, Patrick M. Hapin - Notary Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of HELM FINANCIAL CORPORATION,

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



SCHEDULE A

Description of the Units:

Thirty-seven (37), 100-ton, roller bearing, 4750 cubic foot, triple pocket, covered hopper railcars equipped with trough hatches and rack and pinion gravity outlet gates; built by Pullman Standard in 1980.

Unit Numbers:

HLMX 250-253, 255-260, 262-285, 287-289