

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

September 25, 1996

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
Department of Transportation
12th and Constitution Avenue, N.W.
Washington, DC 20423

RECORDATION NO. 19980-A
OCT 24 1996 10:00 AM



RE: Termination of Lease of Railroad Equipment dated as of August 21, 1996 ("**Termination of Lease**") by Helm Financial Corporation.

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 Termination of Lease dated August 21, 1996 by Helm Financial Corporation.

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: Wisconsin Public Service Corporation
600 North Adams
P.O. Box 19002
Green Bay, WI 54307-9002

Equipment: Forty (40) open top hopper railcars (See Schedule A for reporting mark and numbers.)

Previous ICC Filing: Memorandum of Lease filed on March 19, 1996 under Recordation No. 19980.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. The filing fee of \$21.00 is included in the enclosed check.

Sincerely,


Chris Dilley
Administrative Assistant

/cpd
Enclosures

19980-A

TERMINATION OF LEASE

OCT 2 1996 AM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of August 21, 1996 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Rail Car Lease Agreement dated as of August 25, 1995 (the "Lease") with Wisconsin Public Service Corporation, a Wisconsin corporation, with respect to the forty (40) open top hopper railcars described in Schedule A attached hereto (the "Units"). The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 19980 filed on March 19, 1996 at 4:30 p.m.

The Lease was terminated on February 29, 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.

CD HELM FINANCIAL CORPORATION

By: John Falas

Title: Senior Vice President & CFO

Date: 9 Sept 1996

CD

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

On _____, 1996, before me, _____
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.

SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease dated as of August 21, 1996 by Helm Financial Corporation

Equipment Description:

Forty (40), open top hopper railcars.

Unit Numbers

HLMX 582055
HLMX 582293
HLMX 582581
HLMX 582681
HLMX 582694
HLMX 582779
HLMX 582827
HLMX 582923
HLMX 582982
HLMX 583018
HLMX 583069
HLMX 583169
HLMX 587783
HLMX 587872
HLMX 587925
HLMX 588026
HLMX 588052
HLMX 588058
HLMX 588090
HLMX 588251
HLMX 588349
HLMX 588387
HLMX 588399
HLMX 588437
HLMX 588443
HLMX 588470
HLMX 588530
HLMX 588554
HLMX 588628
HLMX 588667
HLMX 588753
HLMX 588945
HLMX 588965
HLMX 589097
HLMX 589191
HLMX 589313
HLMX 589325
HLMX 589331
HLMX 589503
HLMX 589652