

# HELM FINANCIAL CORPORATION

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

VIA AIR COURIER

April 14, 1997

RECORDATION No. 20230-A

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

RE: Termination of Lease of Railroad Equipment dated as of January 15, 1997  
("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 above-referenced Termination of Lease 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: W.T. Byler Company, Inc.  
15203 Lillja Road  
Houston, TX 77060-5299

Equipment: Three (3) open top hoppers (See attached Schedule A to the Termination of Lease for reporting mark and numbers.)

Previous ICC Filing: Memorandum of Net Lease Agreement filed on August 19, 1996 under Recordation No. 20230.

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,

*P. Hapin*

Patrick Hapin  
Document Administrator

/ph  
Enclosures (2)

WTB001.00

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SURFACE TRANSPORTATION  
BOARD  
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RECORDATION NO. 20230-A FILED

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TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of January 15, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Net Lease Agreement dated as of July 12, 1996 (the "Lease") with W.T. Byler Company, Inc., a Texas corporation, with respect to the three (3) 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 20230 filed on August 19, 1996 at 1:55 pm.

The Lease was terminated on September 22, 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

CD By: John Adams

Title: Senior Vice President & CFO

Date: February 7, 1997

CD

SCHEDULE A

Description of the Units:

Three (3), 100-ton, 3,209 cubic foot capacity, 4-compartment open top hopper railcars.

Unit Numbers:

HELX 580294

HELX 580491

HELX 586897

on