

JUL 16 '97 11-09AM

HELM FINANCIAL CORPORATION

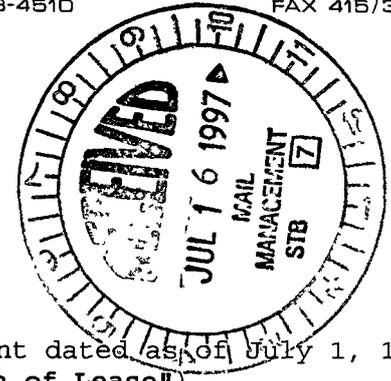
One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4888

JUL 19 11 59 AM '97
SURFACE TRANSPORTATION BOARD RECEIVED

VIA AIR COURIER

July 15, 1997

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



RE: Termination of Lease of Railroad Equipment dated as of July 1, 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: CSX Transportation, Inc.
500 Water Street
Jacksonville, FL 32202

Equipment: Forty-one (41) locomotives, as more fully described in attached Schedule A to the Termination of Lease.

Previous STB Filing: Memorandum of Locomotive Lease Agreement filed on October 24, 1996 at 9:40 a.m. under Recordation No. 20324.

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)

SURFACE TRANSPORTATION BOARD
WASHINGTON, D. C. 20423-0001

OFFICE OF THE SECRETARY

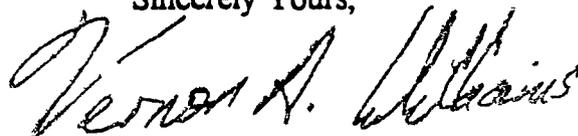
Patrick Napin
Document Administrator
Helm Financial Corporation
One Embarcadero Center
San Francisco, CA., 94111

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.

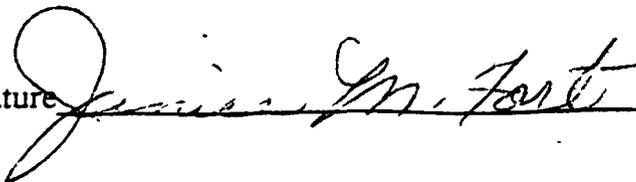
Sincerely Yours,


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



JUL 16 '97 11-09AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of July 1, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of August 30, 1996 (the "Lease") with CSX Transportation, Inc., a Virginia corporation, with respect to the forty-one (41) locomotives 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 20324 filed on October 24, 1996 at 9:40 a.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: *John Davis*

Title: Senior Vice President & CFO

Date: 1 July 1997

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

On July 1, 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

I. Group A Units:

<u>Reporting Marks:</u>	<u>Type:</u>
HLCX 4050	GP40
HLCX 4051	GP40
HLCX 4053	GP40
HLCX 4054	GP40
HLCX 4055	GP40
HLCX 3618	GP38
HLCX 3676	GP38
HATX 104	GP38
HATX 109	GP38
HATX 112	GP38

II. Group B Units:

<u>Reporting Marks:</u>	<u>Type:</u>
MPI 9020	SD40-2
MPI 9048	SD40-2
MPI 9049	SD40-2
MPI 9050	SD40-2
MPI 9051	SD40-2
MPI 9052	SD40-2
HLCX 6000	SD40-3
HLCX 6100	SD40-3
HLCX 6055	SD40-3
HLCX 6058	SD40-3
HLCX 6060	SD40-3
HATX 753	SD40-2
HLCX 5039	SD40
HLCX 5040	SD40
HLCX 5049	SD40
HLCX 5038	SD40
HLCX 5045	SD40
HLCX 5044	SD40
HLCX 5047	SD40
MRL 200	SD40
MRL 206	SD40
MRL 209	SD40
MRL 213	SD40
MRL 214	SD40
MRL 216	SD40
MRL 218	SD40
MRL 220	SD40
MRL 221	SD40
MRL 222	SD40
MRL 223	SD40
MRL 225	SD40