

HELM FINANCIAL CORPORATION

RECEIVED
SURFACE TRANSPORTATION
BOARD

One Embarcadero Center • San Francisco, CA 94111

SEP 5 8 34 AM '97

FAX 415/398-4816

VIA AIR COURIER

August 29, 1997

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

RECORDATION NO. 175 79-A FILED

SEP 5 '97 8-34 AM

RE: Termination of Lease of Railroad Equipment dated as of August 18, 1997 by Helm Financial Corporation ("Lease Termination").

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 Lease Termination.

In connection with the recording of the Lease Termination, 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: Tensv, Inc.
609 Aberdeen Drive
Edmond, OK 73074

V.L.P. Corp.
9 Island Drive
East Norwalk, CT 08855

Equipment: Four-hundred nine (409) intermodal containers bearing the reporting mark and numbers TSVU 100-508.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed on November 4, 1991 at 10:50 a.m. under Recordation No. 17579.

Please file the Lease Termination 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

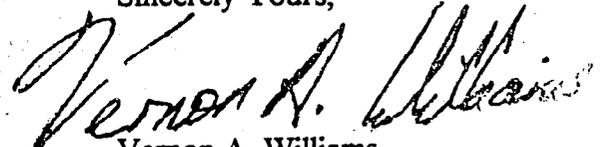
Patrick Hapla
Document Administrator
Webb Financial Corporation
One Embarcadero Center
San Francisco, CA., 94111

DATE: 3/5/97

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 3/5/97 at 9:34AM, and assigned recordation number(s). 16258-B, 16435-A, 16525-A, 17394-A, 17455 A, 17579-A, 17698-A and 19873-A.

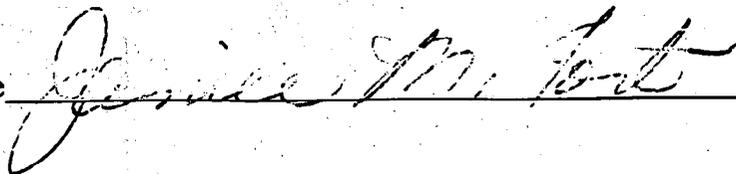
Sincerely Yours,


Vernon A. Williams
Secretary

Enclosure(s)

\$ 192.00 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



TERMINATION OF LEASE

SEP 5 '97

8-34 AM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 18, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of August 30, 1991 ("Lease") with Tennsv, Inc., an Oklahoma corporation, and V.L.P. Corp., a Connecticut corporation, with respect to the four-hundred nine (409) intermodal containers bearing the reporting mark and numbers TSVU 100-508. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB") under STB Recordation No. 17579 filed on November 4, 1991 at 10:50 a.m.

The Lease was terminated on July 20, 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 as of the date first above written.

HELM FINANCIAL CORPORATION

ph By: John F. Dains

Print Name: John F. Dains

Title: Senior Vice President & CFO

ph

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

On August 22, 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-

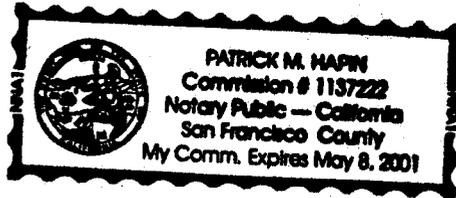
proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), 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

[Notarial Seal]



ph