

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

September 19, 1995

Ms Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N W
Washington, DC 20423

RECORDATION NO 17685A
OCT 3 - 1995 -3 05 PM
INTERSTATE COMMERCE COMMISSION

RE: Termination of Lease of Railroad Equipment dated as of September 18, 1995 ("Termination of Lease") by Helm Financial Corporation.

Dear Ms. Lee.

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 September 18, 1995 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 3500
San Francisco, CA 94111

Name and Address of Lessee

Teco Transport and Trade Corporation
One Corporate Oaks, Suite 300
5405 West Cypress Street
Tampa, FL 33607

Equipment:

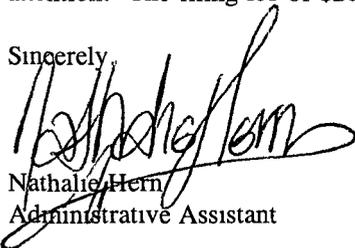
One hundred sixty-five (165) open top coal hopper railcars

Previous ICC Filing

Lease Agreement filed on January 29, 1992 under Recordation No 17685

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,



Nathalie Horn
Administrative Assistant

/nh

Enclosures (2)

TERMINATION OF LEASE

RECORDATION NO 17685-A
FILED 1995
OCT 3 - 1995 - 3 05 PM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of September 18, 1995 by HELM FINANCIAL CORPORATION, a California corporation, as assignee of HM Joint Venture ("Lessor").

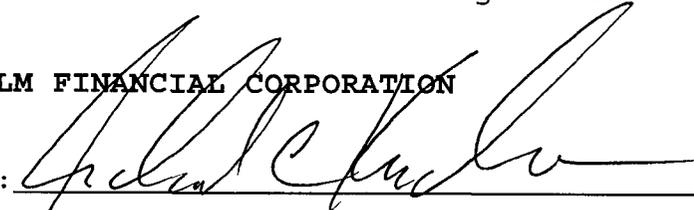
1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of December 31, 1991 (the "Lease") with **TECO TRANSPORT AND TRADE CORPORATION**, a Florida corporation, with respect to the one hundred sixty-five (165) open top coal hopper railcars described in Annex A to the Lease (the "Units"). The Lease is on file at the Interstate Commerce Commission ("ICC") under ICC Recordation Number 17685 filed on January 29, 1992 at 2:35 PM.

The Lease was terminated on December 31, 1994. The purpose of this Termination of Lease is to provide a formal termination document for filing with the ICC.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS THEREOF, Lessor, pursuant to due corporate authority, has caused these presents to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

By: 

Title: _____ President _____

Date: September 18, 1995

