

HELM FINANCIAL CORPORATION

RECEIVED
SURFACE TRANSPORTATION
BOARD

One Embarcadero Center • San Francisco, CA 94111

415/398-4510 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. 17698-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: Westmoreland Coal Sales Company
700 The Bellevue
200 South Broad Street
Philadelphia, PA 19102

Equipment: Eighteen (18), 3,685 cubic foot, 100-ton,
roller bearing, gondola railcars bearing the
reporting mark and numbers WCCX 12001-12018.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed
on February 6, 1992 at 1:45 p.m. under
Recordation No. 17698.

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,



Patrick Hapin
Document Administrator

/ph
Enclosures (2)

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

OFFICE OF THE SECRETARY

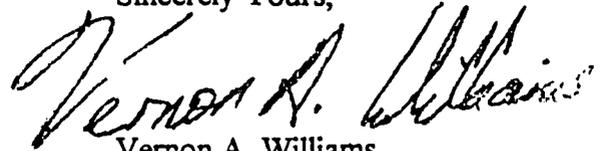
Patrick Hapin
Document Administrator
Haba Financial Corporation
One Embarcadero Center
San Francisco, CA., 94111

DATE: 9/5/97

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 9/5/97 at 9:26AM, and assigned recordation number(s) 16258-B, 16435-A, 16525-A, 17394-A, 17455 A, 17579-A, 17698-A and 19873-A.

Sincerely Yours,

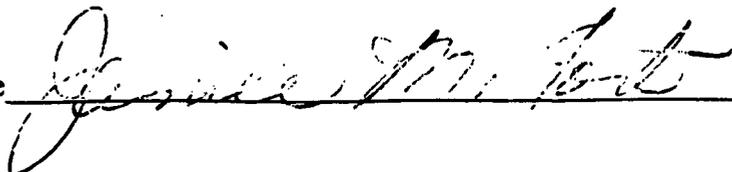


Vernon A. Williams
Secretary

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



SEP 5 '97 8-34AM

TERMINATION OF LEASE

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 January 27, 1992 ("Lease") with Westmoreland Coal Sales Company, a Delaware corporation, with respect to the eighteen (18), 3,685 cubic foot, 100-ton, roller bearing, gondola railcars bearing the reporting mark and numbers WCCX 12001-12018. 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. 17698 filed on February 6, 1992 at 1:45 p.m.

The Lease was terminated on April 30, 1994. 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

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,

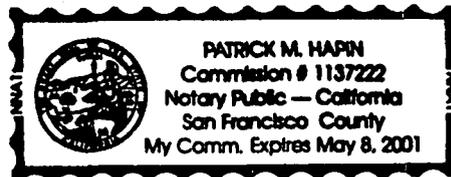
personally known to me -OR-

— 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]



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