

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

October 23, 1997

RECORDATION NO. 16257-A FILED

OCT 28 '97 10-28 AM

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 March 2, 1989 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: Dayton Power & Light Co.
P.O. Box 1247
Dayton, OH 45401

Equipment: Sixty-five (65), railcars as more fully described in Schedule A to the Lease Termination attached hereto.

Previous STB Filing: Lease of Railroad Equipment filed on March 30, 1989 at 10:55 a.m. under Recordation No. 16257.

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,



Eric W. Stoll
Document Administrator

/es
Enclosures (2)

OCT 28 '97 10-28 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of September 4, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of March 2, 1989 ("Lease") with Dayton Power and Light Company, an Ohio corporation, with respect to the sixty-five (65) open top hopper railcars described in Schedule A attached hereto. 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. 16257 filed on March 30, 1989 at 10:55 a.m.

The Lease was terminated on December 31, 1993. 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

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

On Oct. 22, 1997, before me, Emma S. Ortega - 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.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

[Notarial Seal]



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SCHEDULE A

Description of the Units:

Fifty-two (52), 3,422 cubic foot, 100-ton, roller bearing, three-pocket, open top coal hopper railcars. Remanufactured by Bethlehem Steel in 1988.

Unit Numbers:

HLMX 5001, 5010, 5025, 5029-5031, 5037-5038, 5046, 5057, 5066-5068, 5070, 5077, 5079, 5082, 5093, 5107-5108, 5110, 5113-5114, 10000, 10010, 10012-10013, 10016, 10019, 10024-10025, 10027, 10031-10032, 10034, 10058, 10063-10064, 10077, 10079, 10092, 10098, 10101-10102, 10104-10105, 10113, 10119, 20015, 20017, 20022, 20024.

Description of the Units:

Thirteen (13), 3,433 cubic foot, 100-ton, roller bearing, three-pocket, open top coal hopper railcars. Built by Norfolk Western in 1978.

Unit Numbers:

HLMX 1040, 1080, 1090, 1130, 1140, 1250, 1300, 1310, 1380, 1440, 1540, 1620, 1670.

ph