

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-816

VIA AIR COURIER

August 15, 1997

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

RECORDATION NO. **8998-B** FILED

AUG 18 '97

11-19 AM

AUG 18 11 19 AM '97

RECEIVED
SURFACE TRANSPORTATION
BOARD

RE: Termination of Lease of Railroad Equipment dated as of August 13, 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: Soo Line Railroad Company
c/o CP Rail System
Soo Line Building
530 105 South 5th Street
Minneapolis, MN 55442

Equipment: Seventy-five (75) bi-level truck racks as more fully described in Schedule A to the Lease Termination attached hereto.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed on September 16, 1977 at 11:20 p.m. under Recordation No. 8998.

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

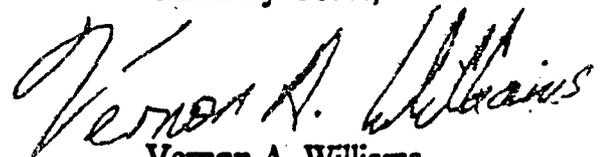
Patrick Hapin
Document Administrator
Helm-Atlantic Associates
Limited Partnership
One Embarcadero Center
San Francisco, CA 94111

DATE: 8/18/97

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 8/18/97 at 11:18AM, 11:19AM, 11:20AM, and assigned recordation number(s). 18905-S, 18905-T, 8998-B, 12140-T, 16146-B, 17902-A, 18288-D, 18924-A, 19329-A, 20821 and 20822.

Sincerely Yours,



Vernon A. Williams
Secretary

Enclosure(s)

\$ 264.00 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

AUG 18 '97

11-19AM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 13, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor, as assignee of MDFC Equipment Leasing Corporation, a Delaware corporation, entered into the Lease of Railroad Equipment dated as of June 1, 1977 ("Lease") with Soo Line Railroad Company, a Minnesota corporation, as assignee of Chicago, Milwaukee, St. Paul and Pacific Railroad, a Wisconsin corporation, with respect to the seventy-five (75) bi-level truck racks 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. 8998 filed on September 16, 1977 at 11:20 a.m.

The Lease was terminated on June 30, 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 written above.

HELM FINANCIAL CORPORATION

By: *John F. Dains*

Print Name: John F. Dains

Title: Senior Vice President & CFO

JK

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

On August 15, 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



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SCHEDULE A

Description of the Units:

Seventy-five (75), Whitehead & Kales Company, fully-enclosed, bi-level, truck racks.

Unit Numbers:

M7001-M7075.

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