

HELM FINANCIAL CORPORATION

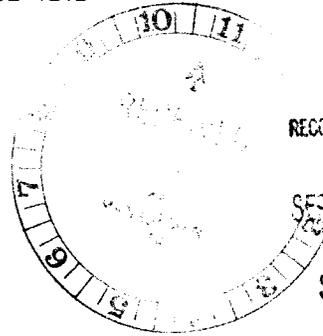
One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

September 8, 2000

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



RECORDATION NO. 20535-B FILED

SEP 26 2000 2-10 PM

SURFACE TRANSPORTATION BOARD

RE: Termination of Restated Lease of Railroad Equipment dated September 8, 2000 ("**Termination**"), by **Helm Financial Corporation** ("**Lessor**").

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 Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

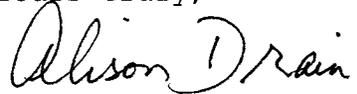
Name and Address of Lessee: The Dayton Power and Light Company
1065 Woodman Drive
Dayton, OH 45432

A short summary of the document to appear in the index follows:

This Termination of Restated Lease of Railroad Equipment dated September 8, 2000, between Helm Financial Corporation as Lessor and The Dayton Power and Light Company as Lessee covers 262 railcars within the series HLMX 1080-589652 (ns).

Please file this Termination as a supplementary document to Recordation No. **20535** filed on February 5, 1997 at 9:45 a.m. and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,


Alison Drain
Document Administrator

/ad
Enclosures (2)

stb/termlease/dpl002.004.01trm ad/09/08/00

RECEIVED
SURFACE TRANSPORTATION BOARD
SEP 26 11 34 AM '00

20535-B

TERMINATION OF RESTATED LEASE OF RAILROAD EQUIPMENT

THIS TERMINATION OF RESTATED LEASE OF RAILROAD EQUIPMENT ("Termination") is dated September 8, 2000 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Restated Lease of Railroad Equipment dated as of January 1, 1994, as amended ("Lease"), with THE DAYTON POWER AND LIGHT COMPANY, an Ohio corporation, with respect to the two hundred sixty-two (262) railcars more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB"), under STB Recordation No. 20535 filed on February 5, 1997 at 9:45 a.m.

The Lease was terminated as of December 31, 1999. 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

RECORDATION NO. 20535-B FILED

SEP 26 '00 2:10 PM

SURFACE TRANSPORTATION BOARD

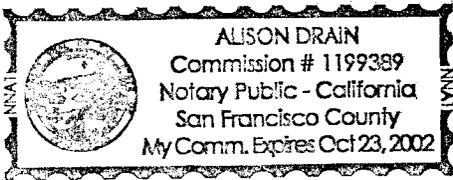
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 25, 2000, before me, Alison Drain, personally appeared John F. Dains, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

X 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.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of the Restated Lease of Railroad Equipment dated
September 8, 2000.

GROUP A UNITS

Equipment Description:

Eleven (11), 100-ton, 3570 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; built by Norfolk Western in 1978.

Unit Numbers:

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

Equipment Description:

Two (2), 100-ton, 3500 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; built by Norfolk Western in 1978.

Unit Numbers:

HLMX 1430, 1490.

Equipment Description:

Forty-seven (47), 100-ton, 3418 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; rebuilt by Bethlehem Steel in 1988.

Unit Numbers:

HLMX 5001, 5010, 5025, 5029, 5030, 5031, 5037, 5038, 5046, 5057,
5066, 5067, 5068, 5070, 5077, 5079, 5082, 5093, 5107, 5108,
5110, 5113, 5114.

HLMX 10000, 10010, 10012, 10013, 10016, 10019, 10024, 10025, 10027,
10031, 10032, 10034, 10058, 10063, 10064, 10077, 10079, 10092,
10098, 10101, 10102, 10105, 10113, 10119.

SCHEDULE A

To the Termination of the Restated Lease of Railroad Equipment dated
September 8, 2000.

GROUP A UNITS - Continued

Equipment Description:

Four (4), 100-ton, 3418 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; rebuilt by Bethlehem Steel in 1978.

Unit Numbers:

HLMX 20015, 20017, 20022, 20024.

Equipment Description:

Seventy (70), 100-ton, 3420 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; built by Greenville Steel in 1975.

Unit Numbers:

HLMX 87607, 87611, 87613, 87618, 87619, 87620, 87629, 87631, 87633,
87635, 87636, 87637, 87638, 87639, 87641, 87646, 87650, 87656,
87659, 87663, 87666, 87667, 87671, 87674, 87679, 87685, 87691,
87695, 87698, 87699, 87700, 87705, 87709, 87711, 87715, 87716,
87717, 87718, 87719, 87720, 87723, 87725, 87728, 87729, 87732,
87733, 87736, 87741, 87742, 87744, 87751, 87759, 87764, 87767,
87771, 87774, 87775, 87776, 87784, 87792, 87794, 87797.

HLMX 540560, 540568, 540569, 540613, 540622, 540665, 540669, 540693

SCHEDULE A

To the Termination of the Restated Lease of Railroad Equipment dated
September 8, 2000.

GROUP B UNITS

Equipment Description:

Fifteen (15), 100-ton, 3420 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; built by Greenville Steel in 1975.

Unit Numbers:

HLMX 87602, 87622, 87647, 87670, 87673, 87675, 87682, 87692, 87737,
87738, 87745, 87772, 87783, 87786, 87789.

Equipment Description:

Seventy-three (73), 100-ton, 3418 cubic foot, roller bearing, three-pocket, open top coal hopper railcars; rebuilt by Bethlehem Steel in 1988.

Unit Numbers:

HLMX 5006, 5009, 5020, 5021, 5026, 5032, 5034, 5035, 5040, 5044, 5062,
5071, 5072, 5074, 5080, 5084, 5088, 5089, 5092, 5096, 5097, 5100,
5102, 5104, 5109, 5112.

HLMX 10004, 10007, 10008, 10017, 10018, 10020, 10021, 10022, 10023,
10026, 10030, 10036, 10037, 10041, 10044, 10049, 10055, 10059,
10067, 10074, 10076, 10083, 10088, 10089, 10090, 10091, 10093,
10099, 10108, 10110, 10112, 10115, 10117, 10122.

HLMX 20000, 20003, 20004, 20006, 20007, 20008, 20009, 20012, 20016,
20018, 20019, 20020, 20026.

SCHEDULE A

To the Termination of the Restated Lease of Railroad Equipment dated
September 8, 2000.

GROUP B UNITS - Continued

REPLACEMENT UNITS

Equipment Description:

Forty (40), 3834 cubic foot, 4 pocket, non-rotary coupled open top hopper railcars; built by Illinois Central in 1968 and 1972.

Unit Numbers:

HLMX 582055, 582293, 582581, 582681, 582694, 582779, 582827, 582923,
582982, 583018, 583069, 583169, 587783, 587872, 587925, 588026,
588052, 588058, 588090, 588251, 588349, 588387, 588399, 588437,
588443, 588470, 588530, 588554, 588628, 588667, 588753, 588945,
588965, 589097, 589191, 589313, 589325, 589331, 589503, 589652.