

# HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

www.hlmx.com

February 27, 2004

RECORDATION NO. 17753-B FILED

MAR 08 '04

1-21 PM

MAR 8 2004  
RECEIVED

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

SURFACE TRANSPORTATION BOARD

RE: Termination of Lease of Railroad Equipment dated as of February 13, 2004 by Helm Financial Corporation ("**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 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: Union Pacific Railroad Company  
1416 Dodge Street  
Omaha, NE 68179

Equipment: 106 Open Top Hopper Railcars  
DRGW 40625-40734 (Not Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. **17753** filed on March 20, 1992 at 2:00 PM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Lease of Railroad Equipment dated as of February 13, 2004 by Helm Financial Corporation for 106 open top hopper railcars, DRGW 40625-40734 (Not Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 17753.

Yours truly,



Sharon L. Van Fossan  
Supervisor Contract Administration

/svf  
Enclosures (2)

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("**Termination**") is dated as of February 13, 2004 by HELM FINANCIAL CORPORATION, a California corporation ("**Lessor**").

1. **Recitals.** Lessor, as assignee of The CIT Group/Equipment Financing, Inc., entered into the Lease of Railroad Equipment dated as of February 28, 1992 ("**Lease**"), with **Union Pacific Railroad Company** (as successor in interest to The Denver and Rio Grande Western Railroad Company), a Utah corporation, with respect to the one hundred six (106) railcars described in Schedule A attached hereto. The Lease and the Assignment and Assumption Agreement dated as of January 7, 1999 are on file at the Surface Transportation Board of the Department of Transportation ("**STB**") under STB Recordation Nos. 17753 filed on March 20, 1992 at 2:00 PM and 17753-A filed on January 19, 1999 at 9:15 AM, respectively.

The Lease was terminated on October 19, 2001. 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: Barbara W. Wilson  
Name: Barbara W. Wilson  
Title: Senior Vice President & CFO

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SURFACE TRANSPORTATION BOARD

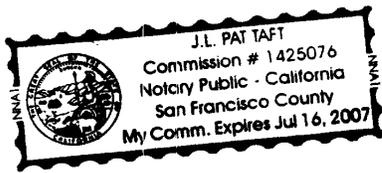
STATE OF CALIFORNIA            )  
  ) S.S.  
COUNTY OF SAN FRANCISCO    )

On February 24<sup>th</sup>, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, 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.



*J. L. Pat Taft*  
SIGNATURE OF THE NOTARY

## SCHEDULE A

### **Equipment Description**

One hundred six (106), 100-ton, three pocket, 4,000 cubic foot capacity, rotary coupled, open top hopper railcars manufactured by Bethlehem Steel in 1974 and 1975.

### **Reporting Mark and Numbers:**

DRGW 40625-40671, 40673-40676, 40678-40689, 40691-40699, 40701-40734