

HELM FINANCIAL CORPORATION

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September 16, 2004

RECORDATION NO. 21828-A FILED

SEP 17 '04 3-20 PM

SURFACE TRANSPORTATION BOARD



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

RE: Termination of Net Lease Agreement dated as of August 31, 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: Meridian Aggregates Company, A Limited Partnership
5575 DTC Parkway, Suite 325
Englewood, CO 80111

Equipment: 73 Open Top Hopper Railcars
MACX 501-573 (Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. 21828 filed on December 29, 1998 at 12:29 PM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Net Lease Agreement dated as of August 31, 2004 by Helm Financial Corporation for 73 open top hoppers; MACX 501-573 (Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 21828.

Yours truly,

A handwritten signature in cursive script that reads "Sharon L. Van Fossan".

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

RECORDER NO. 21828-A FILED

SEP 17 '04 3-20 PM

TERMINATION OF NET LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF NET LEASE AGREEMENT ("Termination") is dated as of August 31, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Net Lease Agreement dated as of May 29, 1998 ("**Lease**") with **Meridian Aggregates Company, A Limited Partnership**, organized under the laws of the State of Delaware, with respect to the seventy-three (73) railcars more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("**STB**") of the Department of Transportation, under STB Recordation No. **21828** filed on December 29, 1998 at 12:29 PM.

The Lease was terminated on January 31, 2004. 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.

LESSOR

HELM FINANCIAL CORPORATION

By: *Barbara W. Wilson*
Name: Barbara W. Wilson
Title: Senior Vice President and CFO

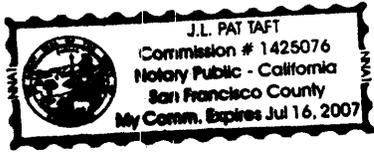
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On August 31st, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, 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.




SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Railroad Equipment Lease dated August 31, 2004

Description of Units. Seventy-three (73), 286K, 2,215 cubic foot capacity, 3-compartment rapid discharge open top hoppers equipped with 55-degree interior slope sheets and pneumatic gates. Built by Ortner Freight Car Company in 1980.

Unit Numbers: MACX 501-573