

HELM FINANCIAL CORPORATION

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415.398.4510 FAX 415/398 4616
www.helm.com

August 30, 2007

RECORDATION NO 18522-C FILED

SEP 06 '07

9-55 AM

SURFACE TRANSPORTATION BOARD



Mr. Vernon Williams
Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

RE: Full Termination of Lease of Railroad Equipment dated as of August 20, 2007 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 Full Termination.

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

Name and Address of Lessor: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Name and Address of Lessee: Westvaco Corporation
c/o New Page Corporation
Courthouse Plaza NE
Dayton, OH 45463

Equipment: 65 Log Flatcars
WVCX 700-764 (Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. 18522 filed on December 17, 1993. The filing fee of \$35.00 is included in our enclosed check.

Summary: Termination of Lease of Railroad Equipment dated as of August 20, 2007 by Helm Financial Corporation for 65 log flatcars, WVCX 700-764 (Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 18522.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

SEP 06 07

9-55 AM

FULL TERMINATION OF LEASE OF RAILROAD EQUIPMENT SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 20, 2007 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

WHEREAS, Lessor (as assignee of Helm Equipment Leasing) entered into the Lease of Railroad Equipment dated as of May 25, 1993, as amended ("**Lease**") , with **Westvaco Corporation**, a Delaware corporation, with respect to the railcars as described in Schedule A attached hereto ("**Units**"); and

WHEREAS, with respect to the Lease, a Memorandum of Lease of Railroad Equipment dated as of May 25, 1993 and Amendment No. 2 dated as of June 28, 1994 were filed with the Surface Transportation Board of the Department of Transportation ("**STB**") under STB Recordation No 18522 on December 17, 1993 and STB Recordation No. 18522B on November 22, 1994, respectively; and

WHEREAS, the Lease was terminated on February 28, 2007; and

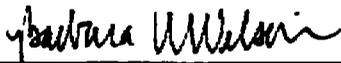
WHEREAS, Lessor desires to execute this Termination to evidence for the public record the termination of the Lease.

NOW THEREFORE, in consideration of the premises, Lessor does hereby acknowledge and confirm:

1. **Full Termination of Lease of Railroad Equipment**. Lessor hereby declares for the public record that the Lease and any other documents filed under STB Recordation No. 18522 are hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Full Termination of Lease of Railroad Equipment to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

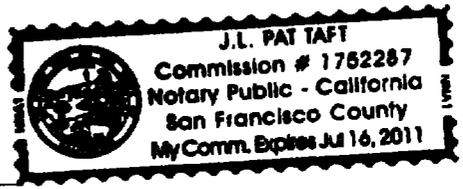
By: 
Name: Barbara W. Wilson
Title: Senior Vice President & Chief Financial Officer

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

On August 14th, 2007 before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and CFO 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 J. L. Pat Taft



(Seal)

SCHEDULE A

**To the Full Termination of Lease of Railroad Equipment
Dated August 20, 2007**

Description of the Units: Sixty-five (65) log flatcars.

Unit Mark and Numbers:

WVCX 700-764 (Inclusive)