HELM
FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4516

RECORDATION NO. 19694-A FILED

FEB - 9 '00 9-10 AM

SURFACE TRANSPORTATION BOARD

RECEIVED
FEB 2 2000
MAIL
MANAGEMENT
STB

January 13, 2000

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

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 Partial Termination of Lease dated as of January 13, 2000 by Helm Financial Corporation (**"Partial Termination"**).

In connection with the recording of the above-referenced Partial 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:	Canadian American Railroad Company R.R. 2 Box 45 Bangor, ME 04401
Name and Address of Guarantor:	Bangor and Aroostook Railroad Company Northern Maine Junction Diesel Shop Rural Route 2, Box 45 Bangor, ME 04401
Equipment:	Six (6) locomotives more fully described in Schedule A attached hereto.
Previous STB Filing:	Lease of Railroad Equipment filed on November 7, 1995 at 3:20 p.m. under Recordation No. **19694**

Please file this Partial Termination as a **supplementary** document 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

Alison Drain
Document Administrator

/ad
Enclosures (2)

stb/parterm.lse/car001.pt ad/01/13/00

RECEIVED
SURFACE TRANSPORTATION
BOARD

RECORDATION NO. 19694-A FILED

FEB - 9 '00 1 9 · 1 0 AM

SURFACE TRANSPORTATION BOARD

PARTIAL TERMINATION OF LEASE

THIS PARTIAL TERMINATION OF LEASE ("Partial Termination") is dated as of January 13, 2000, by **HELM FINANCIAL CORPORATION**, a California corporation, as successor in interest to **HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP**, a Delaware limited partnership (**"Lessor"**).

R E C I T A L S:

A. Lessor entered into the **LEASE OF RAILROAD EQUIPMENT** dated as of May 17, 1995 (**"Lease"**) with **CANADIAN AMERICAN RAILROAD COMPANY**, a Maine corporation (**"Lessee"**), and **BANGOR AND AROOSTOOK RAILROAD COMPANY**, a Maine corporation (**"Guarantor"**), with respect to the six (6) locomotives (**"Units"**) described in Exhibit A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (**"STB"**) under STB Recordation No. 19694 filed on November 7, 1995 at 3:20 pm.

B. Lessor desires to execute this Partial Termination to evidence for the public record the termination of the Lease for the Units and of all the rights and obligations of Lessee with respect to the Units under Lease.

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

1. **Partial Termination of Lease.** Lessor hereby declares for the public record that effective as of August 7, 1997, the Lease is formally fully terminated with respect to the Units and that all rights and obligations of the parties arising under the Lease with respect to the Units have forever ceased.

IN WITNESS WHEREOF, Lessor has executed this Partial Termination to be executed as of the date first written above.

HELM FINANCIAL CORPORATION

By: John F. Dains

Print Name: John F. Dains

Its: Senior Vice President Finance and Chief Financial Officer

parterm/lease/car001.pt ad/01/13/00

EXHIBIT A

To the Partial Termination of Lease dated as of January 13, 2000.

THE UNITS

Equipment Description:

Six (6), three thousand (3,000) horsepower GP40 locomotives.

Unit Numbers:

HATX 409
HATX 410
HATX 414
HATX 415
HATX 418
HATX 419