HELM
FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

March 20, 2000

RECEIVED
APR 5 2000
MANAGEMENT
STB

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

RE: Termination of Lease of Railroad Equipment dated as of March 10, 2000 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:	Soo Line Railroad Company c/o CP Rail System Soo Line Building 530 105 South 5th Street Minneapolis, MN 55442
Equipment:	One hundred thirty-six (136) Bi-level Autoracks as more fully described in Schedule A attached hereto.
Previous STB Filing:	Memorandum of Lease of Railroad Equipment filed on January 24, 1994 at 11:05 a.m. under Recordation No. 18653.

Please file this 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)

RECORDATION NO. 18653-A FILED

APR 7 '00 11-28 AM

SURFACE TRANSPORTATION BOARD

stb/termlse/elr007.trm ad/03/20/00

RECORDATION NO. 18653-A FILED

APR 7 '00 11-28 AM

SURFACE TRANSPORTATION BOARD

FULL TERMINATION OF LEASE

THIS FULL TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of March 10, 2000 by **HELM FINANCIAL CORPORATION**, a California corporation (**"Lessor"**).

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of December 23, 1993 (**"Lease"**) with **SOO LINE RAILROAD COMPANY**, a Minnesota corporation, with respect to the one hundred thirty-six (136) Bi-level Autoracks more fully described in Schedule A attached hereto. The Lease is on file at the Interstate Commerce Commission (f.k.a. Surface Transportation Board of the Department of Transportation) (**"STB"**) under STB Recordation No. 18653 filed on January 24, 1994 at 11:05 a.m.

   The Lease was terminated on June 30, 1998. 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

terminat/lease/slr007.trm ad/3/10/00

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

On ~~March~~ April 4, 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.

ALISON DRAIN
Commission # 1199389
Notary Public - California
San Francisco County
My Comm. Expires Oct 23, 2002

Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Full Termination of Lease dated March 10, 2000.

Equipment Description:

One-hundred thirty-six (136) bi-level autoracks built in 1977; rebuilt and recertified in 1993 and mounted on flatcars bearing reporting marks and numbers from within the series 910052-965881.

GROUP A UNITS:

	Reporting Marks and Numbers for Flatcar	Serial Number	Rack Number
1.	TTGX 912799	58099-100	M 7001
2.	TTGX 910900	58101-02	M 7006
3.	TTGX 911330	58103-04	M 7003
4.	TTGX 912122	58107-08	M 7005
5.	TTGX 912148	58109-10	M 7004
6.	TTGX 910899	58111-12	M 7007
7.	TTGX 911036	58113-14	M 7031
8.	TTGX 911089	58115-16	M 7016
9.	TTGX 930306	58117-18	M 7014
10.	TTGX 910052	58119-20	M 7008
11.	TTGX 910815	58121-22	M 7026
12.	TTGX 913159	58123-24	M 7030
13.	TTGX 910790	58125-26	M 7059
14.	TTGX 911999	58127-28	M 7024
15.	TTGX 910911	58129-30	M 7023
16.	TTGX 911350	58131-32	M 7017
17.	TTGX 913039	58133-34	M 7029
18.	TTGX 911202	58135-36	M 7037
19.	TTGX 910347	58137-38	M 7044
20.	TTGX 912012	58139-40	M 7038
21.	TTGX 913552	58141-42	M 7039
22.	TTGX 910166	58143-44	M 7032
23.	TTGX 910882	58145-46	M 7028
24.	TTGX 910167	58147-48	M 7033
25.	TTGX 910266	58149-50	M 7027
26.	TTGX 913040	58151-52	M 7061
27.	TTGX 910324	58153-54	M 7053
28.	TTGX 911199	58155-56	M 7049
29.	TTGX 912711	58157-58	M 7048
30.	TTGX 965747	58159-60	M 7064
31.	TTGX 965755	58161-62	M 7052
32.	TTGX 965754	58163-64	M 7051
33.	TTGX 965753	58165-66	M 7045
34.	TTGX 965694	58171-72	M 7062
35.	TTGX 965689	58173-74	M 7056

SCHEDULE A - Continued

To the Full Termination of Lease dated March 10, 2000.

GROUP A UNITS - Continued:

	Reporting Marks and Numbers for Flatcar	Serial Number	Rack Number
36.	TTGX 965709	58175-76	M 7055
37.	TTGX 965678	58177-78	M 7054
38.	TTGX 965680	58187-88	M 7072
39.	TTGX 965768	58189-90	M 7071
40.	TTGX 965765	58191-92	M 7070
41.	TTGX 930564	58301-02	M 7010
42.	TTGX 910517	58305-06	M 7013
43.	TTGX 912033	58307-08	M 7018
44.	TTGX 911341	58309-10	M 7025
45.	TTGX 910554	58311-12	M 7021
46.	TTGX 910258	58313-14	M 7015
47.	TTGX 910361	58315-16	M 7067
48.	TTGX 910190	58317-18	M 7019
49	TTGX 913189	58319-20	M 7022
50.	TTGX 911250	58321-22	M 7034
51.	TTGX 910472	58323-24	M 7036
52.	TTGX 912001	58325-26	M 7035
53.	TTGX 910881	58327-28	M 7040
54.	TTGX 910402	58329-30	M 7041
55.	TTGX 910529	58331-32	M 7043
56.	TTGX 911009	58333-34	M 7042
57.	TTGX 910363	58335-36	M 7047
58.	TTGX 910392	58337-38	M 7046
59.	TTGX 911990	58339-40	M 7050
60.	TTGX 910996	58341-42	M 7060
61.	TTGX 911899	58343-44	M 7057
62.	TTGX 910475	58345-46	M 7058
63.	TTGX 910495	58349-50	M 7011
64.	TTGX 910487	58351-52	M 7020
65.	TTGX 910262	58353-54	M 7069
66.	TTGX 912010	58357-58	M 7074
67.	TTGX 910398	58361-62	M 7068
68.	TTGX 910310	58363-64	M 7066
69.	TTGX 910652	58365-66	M 7075
70.	TTGX 910270	58369-70	M 7073

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SCHEDULE A - Continued

To the Full Termination of Lease dated March 10, 2000.

GROUP B UNITS:

	Reporting Marks and Numbers for Flatcar	Serial Number	Rack Number
1.	TTGX 965752	58167-68	M 7122
2.	TTGX 965712	58181-82	M 7085
3.	TTGX 965710	58183-84	M 7112
4.	TTGX 965761	58185-86	M 7078
5.	TTGX 965764	58193-94	M 7115
6.	TTGX 965762	58197-98	M
7.	TTGX 965702	58201-02	M 7118
8.	TTGX 965698	58203-04	M 7100
9.	TTGX 965688	58207-08	M 7099
10.	TTGX 965671	58209-10	M 7106
11.	TTGX 965699	58211-12	M 7093
12.	TTGX 965676	58213-14	M 7109
13.	TTGX 965669	58215-16	M 7108
14.	TTGX 965682	58217-18	M 7080
15.	TTGX 965670	58219-20	M 7079
16.	TTGX 965703	58221-22	M 7087
17.	TTGX 965701	58223-24	M 7116
18.	TTGX 965876	58225-26	M 7119
19.	TTGX 965700	58227-28	M 7124
20.	TTGX 965874	58229-30	M 7149
21.	TTGX 965869	58231-32	M 7092
22.	TTGX 965870	58233-34	M
23.	TTGX 965871	58235-36	M 7121
24.	TTGX 965872	58237-38	M 7120
25.	TTGX 965873	58239-40	M
26.	TTGX 965877	58241-42	M 7117
27.	TTGX 965881	58243-44	M 7097
28.	TTGX 965856	58245-46	M 7094
29.	TTGX 965857	58247-48	M 7123
30.	TTGX 965858	58249-50	M
31.	TTGX 965867	58251-52	M 7086
32.	TTGX 965868	58253-54	M 7081
33.	TTGX 965875	58255-56	M 7091

(4)

SCHEDULE A - Continued

To the Full Termination of Lease dated March 10, 2000.

GROUP B UNITS - Continued:

	Reporting Marks and Numbers for Flatcar	Serial Number	Rack Number
34.	TTGX 965866	58257-58	M 7128
35.	TTGX 965766	58261-62	M 7126
36.	TTGX 965672	58265-66	M 7130
37.	TTGX 965763	58267-68	M 7129
38.	TTGX 965769	58269-70	M 7146
39.	TTGX 965687	58271-72	M 7141
40.	TTGX 910508	58273-74	M
41.	TTGX 910479	58277-78	M 7132
42.	TTGX 911993	58279-80	M
43.	TTGX 912677	58281-82	M 7131
44.	TTGX 910520	58285-86	M 7144
45.	TTGX 910393	58287-88	M 7147
46.	TTGX 911935	58289-90	M 7135
47.	TTGX 911110	58291-92	M 7138
48.	TTGX 911900	58293-94	M 7137
49.	TTGX 965749	58295-96	M 7139
50.	TTGX 965746	58297-98	M
51.	TTGX 910658	58299-30	M 7125
52.	TTGX 910318	58347-48	M 7104
53.	TTGX 911150	58359-60	M 7077
54.	TTGX 910470	58367-68	M 7076
55.	TTGX 910491	58371-72	M 7082
56.	TTGX 913615	58373-74	M 7083
57.	TTGX 910841	58375-76	M 7084
58.	TTGX 911011	58377-78	M 7089
59.	TTGX 963745	58379-80	M 7088
60.	TTGX 911754	58381-82	M 7090
61.	TTGX 910910	58383-84	M 7095
62.	TTGX 940076	58389-90	M 7101
63.	TTGX 910501	58391-92	M 7105
64.	TTGX 910278	58395-96	M 7111
65.	TTGX 911147	58397-98	M 7113
66.	TTGX 912573	58283-84	M

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