

HELM FINANCIAL CORPORATION

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

September 19, 2001

RECORDATION NO. 23318-A FILED

OCT 04 '01 11-24 AM

SURFACE TRANSPORTATION BOARD

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

RE: Termination of Lease of Railroad Equipment dated August 29, 2001 by Helm Financial Corporation ("**Lease 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 Lease Termination.

In connection with the recording of the Lease 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: Chicago Short Line Railway Company
3050 Eggers Avenue
Cleveland, OH 44105

Equipment: 48 Open Top Hopper Railcars
HLMX 87622-87794 (NI); HLMX 540568-589191 (NI)

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 23318 filed on January 8, 2001 at 4:48 PM. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

Summary: Termination of Lease of Railroad Equipment dated August 29, 2001 by Helm Financial Corporation for 48 open top hopper railcars, HLMX 87622-87794 (NI); HLMX 450568-589191 (NI), to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 23318.

Yours truly,



Shafoan L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



23318-A 11.24

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 29, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Net Lease Agreement dated as of May 15, 2000 ("Lease") with Chicago Short Line Railway Company, an Illinois corporation, with respect to the forty-eight (48) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 23318 filed on January 8, 2001 at 4:48 PM.

The Lease was terminated on June 30, 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 above written.

HELM FINANCIAL CORPORATION

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

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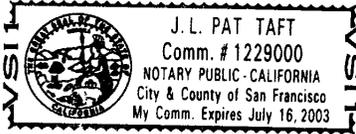
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 4, 2001, 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.


SIGNATURE OF THE NOTARY

SCHEDULE A

Equipment Description: Forty-eight (48), 3,420 c.f.c., 100-ton, 3-pocket open top hopper railcars.

1	HLMX	87622	25	HLMX	87764
2	HLMX	87631	26	HLMX	87772
3	HLMX	87633	27	HLMX	87775
4	HLMX	87635	28	HLMX	87783
5	HLMX	87636	29	HLMX	87784
6	HLMX	87637	30	HLMX	87792
7	HLMX	87639	31	HLMX	87794
8	HLMX	87646	32	HLMX	540568
9	HLMX	87647	33	HLMX	540569
10	HLMX	87656	34	HLMX	540613
11	HLMX	87659	35	HLMX	540622
12	HLMX	87663	36	HLMX	582581
13	HLMX	87673	37	HLMX	582779
14	HLMX	87682	38	HLMX	582923
15	HLMX	87692	39	HLMX	583169
16	HLMX	87698	40	HLMX	587872
17	HLMX	87711	41	HLMX	588026
18	HLMX	87715	42	HLMX	588058
19	HLMX	87717	43	HLMX	588387
20	HLMX	87718	44	HLMX	588443
21	HLMX	87729	45	HLMX	588554
22	HLMX	87732	46	HLMX	588945
23	HLMX	87733	47	HLMX	588965
24	HLMX	87738	48	HLMX	589191

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