HELM
FINANCIAL CORPORATION

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

September 19, 2001

RECORDATION NO. 18470-B FILED

OCT 09 '01 11-44 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 28, 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:	Southern Illinois Railcar Company 505 Buckeye Drive Executive Park 2 Troy, IL 62294
Equipment:	222 Covered Hopper Railcars SIRX 400016-480005 (NI)

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 18470 filed on November 15, 1993. 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 28, 2001 by Helm Financial Corporation for 222 covered hopper railcars, SIRX 400016-480005 (NI), to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 18470.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

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SEP 20 2001
MAIL
MANAGEMENT
STB

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("**Termination**") is dated as of Auggust 28, 2001 by **HELM FINANCIAL CORPORATION,** a California corporation ("**Lessor**").

1. **Recitals**. Lessor entered into the Lease of Railroad Equipment dated as of October 29, 1992, as amended ("**Lease**"), with **Southern Illinois Railcar Company,** an Illinois corporation, with respect to the two hundred twenty-two (222) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("**STB**") under STB Recordation No. 18470 filed on November 15, 1993.

   The Lease was terminated on March 31, 2000. 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.

RECORDATION NO. 18470-B FILED

OCT 0 9 '01 11-4 AM

SURFACE TRANSPORTATION BOARD

HELM FINANCIAL CORPORATION

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.

J.L. PAT TAFT
Comm. # 1229000
NOTARY PUBLIC - CALIFORNIA
City & County of San Francisco
My Comm Expires July 16, 2003

Witness my hand and official seal.

SIGNATURE OF THE NOTARY

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SCHEDULE A

Description of Equipment: Two hundred twenty-two (222) covered hopper railcars.

	Unit Number			Unit Number			Unit Number			Unit Number			Unit Number	
1	SIRX	400016	53	SIRX	400072	105	SIRX	460022	157	SIRX	460119	209	SIRX	475005
2	SIRX	400018	54	SIRX	400073	106	SIRX	460023	158	SIRX	460122	210	SIRX	475006
3	SIRX	400019	55	SIRX	400074	107	SIRX	460024	159	SIRX	460123	211	SIRX	475007
4	SIRX	400021	56	SIRX	400075	108	SIRX	460026	160	SIRX	460124	212	SIRX	475008
5	SIRX	400023	57	SIRX	400076	109	SIRX	460028	161	SIRX	460126	213	SIRX	475009
6	SIRX	400024	58	SIRX	400077	110	SIRX	460030	162	SIRX	460129	214	SIRX	475010
7	SIRX	400025	59	SIRX	400078	111	SIRX	460031	163	SIRX	460130	215	SIRX	475011
8	SIRX	400026	60	SIRX	400079	112	SIRX	460032	164	SIRX	460138	216	SIRX	475012
9	SIRX	400027	61	SIRX	400080	113	SIRX	460034	165	SIRX	460139	217	SIRX	475013
10	SIRX	400028	62	SIRX	400081	114	SIRX	460036	166	SIRX	460140	218	SIRX	475014
11	SIRX	400029	63	SIRX	400082	115	SIRX	460038	167	SIRX	460141	219	SIRX	475016
12	SIRX	400030	64	SIRX	400083	116	SIRX	460039	168	SIRX	460143	220	SIRX	480003
13	SIRX	400031	65	SIRX	400084	117	SIRX	460040	169	SIRX	460144	221	SIRX	480004
14	SIRX	400032	66	SIRX	400085	118	SIRX	460041	170	SIRX	460145	222	SIRX	480005
15	SIRX	400033	67	SIRX	400086	119	SIRX	460042	171	SIRX	460146			
16	SIRX	400034	68	SIRX	400087	120	SIRX	460043	172	SIRX	460147			
17	SIRX	400035	69	SIRX	400088	121	SIRX	460044	173	SIRX	460148			
18	SIRX	400036	70	SIRX	400089	122	SIRX	460045	174	SIRX	460149			
19	SIRX	400037	71	SIRX	400090	123	SIRX	460047	175	SIRX	460155			
20	SIRX	400038	72	SIRX	400091	124	SIRX	460048	176	SIRX	460156			
21	SIRX	400040	73	SIRX	400092	125	SIRX	460050	177	SIRX	460159			
22	SIRX	400041	74	SIRX	400093	126	SIRX	460051	178	SIRX	460165			
23	SIRX	400042	75	SIRX	400094	127	SIRX	460052	179	SIRX	460166			
24	SIRX	400043	76	SIRX	400095	128	SIRX	460053	180	SIRX	460167			
25	SIRX	400044	77	SIRX	400096	129	SIRX	460054	181	SIRX	460171			
26	SIRX	400045	78	SIRX	400097	130	SIRX	460055	182	SIRX	460172			
27	SIRX	400046	79	SIRX	400098	131	SIRX	460059	183	SIRX	460173			
28	SIRX	400047	80	SIRX	400099	132	SIRX	460060	184	SIRX	460182			
29	SIRX	400048	81	SIRX	400100	133	SIRX	460062	185	SIRX	460183			
30	SIRX	400049	82	SIRX	400101	134	SIRX	460063	186	SIRX	460185			
31	SIRX	400050	83	SIRX	400102	135	SIRX	460064	187	SIRX	460186			
32	SIRX	400051	84	SIRX	400103	136	SIRX	460065	188	SIRX	460187			
33	SIRX	400052	85	SIRX	400104	137	SIRX	460069	189	SIRX	460188			
34	SIRX	400053	86	SIRX	400105	138	SIRX	460071	190	SIRX	460191			
35	SIRX	400054	87	SIRX	400106	139	SIRX	460072	191	SIRX	460192			
36	SIRX	400055	88	SIRX	400107	140	SIRX	460074	192	SIRX	465028			
37	SIRX	400056	89	SIRX	400108	141	SIRX	460083	193	SIRX	465029			
38	SIRX	400057	90	SIRX	400109	142	SIRX	460094	194	SIRX	470092			
39	SIRX	400058	91	SIRX	400110	143	SIRX	460097	195	SIRX	470094			
40	SIRX	400059	92	SIRX	400111	144	SIRX	460098	196	SIRX	470096			
41	SIRX	400060	93	SIRX	400112	145	SIRX	460100	197	SIRX	470097			
42	SIRX	400061	94	SIRX	400113	146	SIRX	460101	198	SIRX	470099			
43	SIRX	400062	95	SIRX	400114	147	SIRX	460102	199	SIRX	470163			
44	SIRX	400063	96	SIRX	400115	148	SIRX	460103	200	SIRX	470164			
45	SIRX	400064	97	SIRX	400116	149	SIRX	460104	201	SIRX	470165			
46	SIRX	400065	98	SIRX	400117	150	SIRX	460106	202	SIRX	470166			
47	SIRX	400066	99	SIRX	400118	151	SIRX	460107	203	SIRX	472501			
48	SIRX	400067	100	SIRX	400119	152	SIRX	460108	204	SIRX	472502			
49	SIRX	400068	101	SIRX	400120	153	SIRX	460112	205	SIRX	472503			
50	SIRX	400069	102	SIRX	400121	154	SIRX	460113	206	SIRX	475002			
51	SIRX	400070	103	SIRX	442706	155	SIRX	460114	207	SIRX	475003			
52	SIRX	400071	104	SIRX	460021	156	SIRX	460117	208	SIRX	475004			