

HELM
FINANCIAL CORPORATION

September 19, 2001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 20320-B FILED

OCT 09 '01 12-26 PM

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 30, 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: 82 Covered Hopper Railcars
SIRX 4002-4056 (NI); SIRX 5200-5538 (NI)
SIRX 40011-40501 (NI); SIRX 53471, 54321

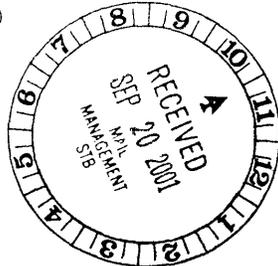
Please record this Lease Termination as a supplemental agreement to STB Recordation No. 20320 and 20320-A filed on October 24, 1996. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

Summary: Termination of Lease of Railroad Equipment dated August 30, 2001 by Helm Financial Corporation for 82 covered hopper railcars, SIRX 4002-4056 (NI); SIRX 5200-5538 (NI); SIRX 40011-40501 (NI); SIRX 53471 and 54321, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 20320.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



20320-B rec

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 30, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of August 26, 1994 and Amendment No. 1 thereto dated as of April 1, 1995 ("Lease") with **Southern Illinois Railcar Company**, an Illinois corporation, with respect to the eighty-two (82) 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 Nos. 20320 and 20320-A filed on October 24, 1996.

The Lease was terminated on November 5, 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.

HELM FINANCIAL CORPORATION

RECORDATION NO. 20320-B FILED

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

OCT 09 '01 12-26 PM

SURFACE TRANSPORTATION BOARD

A

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

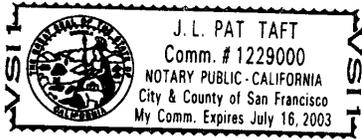
On September 4, 2001, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

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.



J. L. Pat Taft
SIGNATURE OF THE NOTARY

SCHEDULE A

Group A Units Description: Sixteen (16), 100 ton, roller bearing, 4000 cubic foot, triple pocket covered hopper railcars equipped with trough hatches and gravity outlet gates.

Unit Number

SIRX 4036	SIRX 4051
SIRX 4037	SIRX 4053
SIRX 4040	SIRX 4054
SIRX 4041	SIRX 4056
SIRX 4044	SIRX 40381
SIRX 4045	SIRX 40391
SIRX 4047	SIRX 40481
SIRX 4049	SIRX 40501

Additional Group A Units Description: Thirty-three (33), 100-ton, 4000 cubic foot, roller bearing, triple pocket covered hopper railcars equipped with trough hatches and gravity outlet gates; manufactured by Pullman Standard in 1973.

Unit Numbers:

SIRX 4002	SIRX 4012	SIRX 4023	SIRX 40011
SIRX 4003	SIRX 4013	SIRX 4024	SIRX 40041
SIRX 4005	SIRX 4015	SIRX 4025	SIRX 40141
SIRX 4006	SIRX 4016	SIRX 4026	SIRX 40221
SIRX 4007	SIRX 4017	SIRX 4029	SIRX 40301
SIRX 4008	SIRX 4018	SIRX 4031	SIRX 40321
SIRX 4009	SIRX 4019	SIRX 4033	
SIRX 4010	SIRX 4020	SIRX 4034	
SIRX 4011	SIRX 4021	SIRX 4035	

Group B Units Description: Thirty-three (33), 100 ton, roller bearing, 4750 cubic foot, triple pocket covered hopper railcars equipped with trough hatches and gravity outlet gates.

Unit Number

SIRX 5200	SIRX 5250
SIRX 5257	SIRX 5263
SIRX 5270	SIRX 5274
SIRX 5277	SIRX 5295
SIRX 5302	SIRX 5304
SIRX 5307	SIRX 5311
SIRX 5321	SIRX 5334
SIRX 5342	SIRX 5350
SIRX 5395	SIRX 5400
SIRX 5406	SIRX 5417
SIRX 5422	SIRX 5450
SIRX 5456	SIRX 5461
SIRX 5470	SIRX 5478
SIRX 5484	SIRX 5507
SIRX 5517	SIRX 5538
SIRX 5548	SIRX 53471
	SIRX 54321