

HELM FINANCIAL CORPORATION

September 18, 2001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 22428-A FILED

OCT 09 '01 1:06 PM

SURFACE TRANSPORTATION BOARD

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

RE: Termination of Net Lease Agreement dated August 31, 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: Kiewit Pacific Co.
10704 Shoemaker Ave.
Santa Fe Springs, CA 90670

Equipment: 2 Gondola Railcars
HATX 2023 and 2030

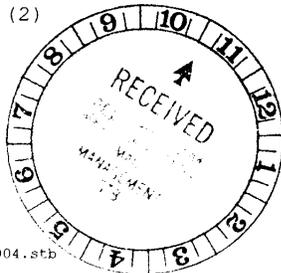
Please record this Lease Termination as a supplemental agreement to STB Recordation No. 22428 filed on September 28, 1999 at 9:00 AM. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

Summary: Termination of Net Lease Agreement dated August 31, 2001 by Helm Financial Corporation (as successor in interest to Helm-Atlantic Associates Limited Partnership) for 2 gondola railcars, HATX 2023 and 2030, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 22428.

Yours truly,


Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



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termination\kwt004.stb

TERMINATION OF NET LEASE AGREEMENT

THIS TERMINATION OF NET LEASE AGREEMENT ("Termination") is dated as of August 31, 2001 by HELM FINANCIAL CORPORATION (as successor in interest to Helm-Atlantic Associates Limited Partnership), a California corporation ("Lessor").

1. Recitals. Lessor entered into the Net Lease Agreement dated as of May 5, 1999 ("Lease") with Kiewit Pacific Co., a Nebraska corporation, with respect to the two (2) 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. 22428 filed on September 28, 1999 at 9:00 AM.

The Lease was terminated on May 31, 2001. The purpose of this Termination 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: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

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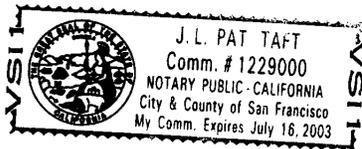
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

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

Description of the Units:

Two (2), 100-ton, 52'6", 2,244 cubic foot capacity, 4'6" high side gondola railcars; built by Pullman-Standard in 1966-1967.

Unit Numbers:

HATX 2023

HATX 2030

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