

**OSTER
Researching Services**

12897 Colonial Dr. • Mt. Airy, Md. 21771
Phone: 301-253-6040
Fax: 301-253-6040*

RECORDATION NO. 21560-B FILED

JAN 17 '02

10-56 AM

SURFACE TRANSPORTATION BOARD

January 17, 2002

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

Dear Mr. Williams:

Enclosed for recording with the Surface Transportation Board is a Termination of Lease dated 1/10/02 involving the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center
San Francisco, CA 94111

Lessee: Canadian National Railway Company
935 Rue de La Gauchetiere West
Montreal, Quebec H3B2M9 CANADA

Equipment: 200, 50' 70-ton Boxcars
ATW 40000-40199

Please record this agreement as a secondary document to STB Recordation #21560. The filing fee of \$28 is enclosed.

Summary: Termination of Lease dated 1/10/02 between Helm Financial Corporation and Canadian National Railway Company including 200 Boxcars marked ATW 40000-40199, a secondary document to STB Recordation #21560.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosures

21560-B 1056

RECORDATION NO. 21560-B FILED

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TERMINATION OF LEASE

SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LEASE ("Termination") is dated as of January 10, 2002, by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into Schedule No. 4 dated as of November 1, 1996 to the Master Lease Agreement dated as of February 1, 1996 ("**Lease**") with **Canadian National Railway Company**, a Canadian corporation, with respect to the two hundred (200) 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. 21560 filed on August 10, 1998 at 11:19 am.

The Lease was terminated as of December 20, 1999. The purpose of this Termination is to provide a formal termination document for filing with the STB.

2. **Termination of Lease.** Lessee hereby declares for the public record that the Lease is formally fully terminated with respect to the Units and that all rights and obligations of the parties arising under the Lease with respect to the Units have forever ceased.

IN WITNESS WHEREOF, Lessor has executed this Termination to be executed as of the date first above written.

HELM FINANCIAL CORPORATION

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

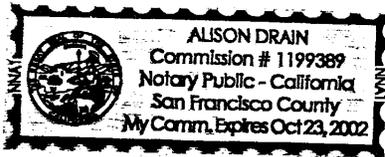
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On January 11, 2002, before me, Alison Drain, 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.



Alison Drain
SIGNATURE OF THE NOTARY

EXHIBIT A

To the Termination of Lease dated as of January 10, 2002

THE UNITS

Equipment Description:

Two hundred (200), 70-ton, 50', 5219 cubic foot, roller bearing, rigid underframe, Plate C boxcars equipped with 10' single sliding doors built by Pullman Standard in 1968-1969.

Unit Numbers:

ATW 40000-40199