

HELM FINANCIAL CORPORATION

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

May 20, 2002

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



RE: Termination of Lease dated as of February 1, 2002
("Termination"), by Helm Financial Corporation ("Lessor").

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 Termination.

In connection with the recording of the 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: Acadiana Railway
550 South Railroad Ave.
Opelousas, LA 70570

A short summary of the document to appear in the index follows:

Termination of the Net Lease Agreement dated as of March 28, 2001 between Helm Financial Corporation as Lessor and Acadiana Railway as Lessee, for the lease of the three (3) open top hopper railcars bearing the reporting mark and numbers KCS 211259, KCS 211242 and KCS 211245.

Please file this Termination as a secondary document to Recordation No. **23563** filed on July 19, 2001 at 2:45 p.m., and return one (1) stamped original to my attention. A check to cover the filing fee of thirty dollars (\$30.00) is enclosed.

Yours truly,

Handwritten signature of Cecilia Mostaghim in cursive.

Cecilia Mostaghim
Contract Administrator

Enclosures (2)

RECORDATION NO. 23563-A FILED

MAY 24 '02 8-89 AM

SURFACE TRANSPORTATION BOARD

TERMINATION OF LEASE

THIS TERMINATION OF LEASE ("Termination") is dated as of February 1, 2002 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the **NET LEASE AGREEMENT** dated as of March 28, 2001 ("Lease") with **ACADIANA RAILWAY**, a Louisiana corporation, with respect to the three (3) 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. 23563 filed on July 19, 2001 at 2:45 PM.

The Lease was terminated on February 1, 2002. 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 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

RECORDATION NO. 23563-A FILED
MAY 24 '02 8-89 AM
SURFACE TRANSPORTATION BOARD

CMM

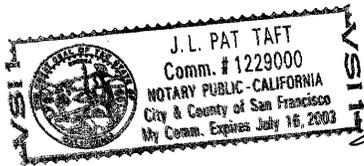
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On May 15th, 2002, 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

CW

SCHEDULE A

To the **TERMINATION OF LEASE** dated as of February 1, 2002 by **HELM FINANCIAL CORPORATION**, a California corporation.

Equipment Description.

Three (3), 100-ton open top hopper railcars with ballast gates. Units were built in 1975/1976 and rebuilt in 1999 and are AAR Car Type H350.:

Reporting Mark & Numbers:

1. KCS 211259
2. KCS 211242
3. KCS 211245

CM