

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

August 14, 2002

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

RECORDATION NO. 22832-A FILED

AUG 19 102

1-03 PM

SURFACE TRANSPORTATION BOARD



RE: Termination of Full Maintenance Lease Agreement dated as of July 25, 2002 by Helm Financial Corporation ("**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 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: Imperial Sugar Company
One Imperial Holly Square
Sugarland, TX 77487-0009

Equipment: 171 Open Top Hopper Railcars
HLMX 75004-78207 (Not Inclusive)
HLMX 80002-84161; 197802-197927 (Not Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. 22832 filed on March 24, 2000. The filing fee of \$30.00 is included in our enclosed Check No. 1493 in the amount of \$480.00.

Summary: Termination of Full Maintenance Lease Agreement dated as of July 25, 2002 by Helm Financial Corporation for 171 open top hopper railcars, HLMX 75004-78207; 80002-84161; 197802-197927 (Not Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 22832.

Yours truly,

A handwritten signature in cursive script that reads "Sharon L. Van Fossan".

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF FULL MAINTENANCE LEASE AGREEMENT

THIS TERMINATION OF FULL MAINTENANCE LEASE AGREEMENT ("Termination") is dated July 25, 2002 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Full Maintenance Lease Agreement dated as of January 16, 1999 ("**Lease**") with **Imperial Sugar Company**, a Texas corporation, with respect to the one hundred seventy-one (171) railcars more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("**STB**") of the Department of Transportation, under STB Recordation No. **22832** filed on March 24, 2000 at 3:23 PM.

The Lease was terminated as of September 9, 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.

LESSOR

HELM FINANCIAL CORPORATION

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

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AUG 19 '02 1:03 PM
SURFACE TRANSPORTATION BOARD

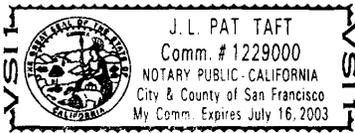
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On July 26th, 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.


SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Full Maintenance Lease Agreement dated July 25, 2002

Equipment Description:

One hundred seventy-one (171), 100-ton, 3800-3850 c.f.c. (5027-6182 c.f.c. after addition of 26" Side Extension) rapid discharge open top hopper railcars. Built by Ortner in 1975, 1978, 1980, 1981 or 1984.

Group A Units' Reporting Mark and Numbers:

1 HLMX 75004	27 HLMX 75108	53 HLMX 75317	79 HLMX 80004	106 HLMX 81063
2 HLMX 75008	28 HLMX 75110	54 HLMX 75318	80 HLMX 80010	107 HLMX 81068
3 HLMX 75011	29 HLMX 75113	55 HLMX 75319	81 HLMX 80013	108 HLMX 81077
4 HLMX 75014	30 HLMX 75124	56 HLMX 75320	82 HLMX 80018	109 HLMX 81484
5 HLMX 75017	31 HLMX 75125	57 HLMX 75321	83 HLMX 80245	110 HLMX 84009
6 HLMX 75019	32 HLMX 75127	58 HLMX 75322	84 HLMX 80358	111 HLMX 84011
7 HLMX 75020	33 HLMX 75128	59 HLMX 75323	85 HLMX 81004	112 HLMX 84013
8 HLMX 75027	34 HLMX 75132	60 HLMX 75324	86 HLMX 81006	113 HLMX 84014
9 HLMX 75029	35 HLMX 75133	61 HLMX 75325	87 HLMX 81007	114 HLMX 84016
10 HLMX 75031	36 HLMX 75137	62 HLMX 75326	88 HLMX 81011	115 HLMX 84019
11 HLMX 75033	37 HLMX 75140	63 HLMX 75327	89 HLMX 81015	116 HLMX 84030
12 HLMX 75038	38 HLMX 75144	64 HLMX 75328	90 HLMX 81018	117 HLMX 84038
13 HLMX 75048	39 HLMX 75147	65 HLMX 75329	91 HLMX 81025	118 HLMX 84048
14 HLMX 75054	40 HLMX 75149	66 HLMX 75330	92 HLMX 81028	119 HLMX 84068
15 HLMX 75057	41 HLMX 75305	67 HLMX 75331	93 HLMX 81030	120 HLMX 84070
16 HLMX 75064	42 HLMX 75306	68 HLMX 75332	94 HLMX 81032	121 HLMX 84072
17 HLMX 75072	43 HLMX 75307	69 HLMX 75333	95 HLMX 81035	122 HLMX 84080
18 HLMX 75084	44 HLMX 75308	70 HLMX 75334	96 HLMX 81036	123 HLMX 84081
19 HLMX 75090	45 HLMX 75309	71 HLMX 75335	97 HLMX 81039	124 HLMX 84095
20 HLMX 75092	46 HLMX 75310	72 HLMX 75336	98 HLMX 81041	125 HLMX 84137
21 HLMX 75093	47 HLMX 75311	73 HLMX 75337	99 HLMX 81043	126 HLMX 84138
22 HLMX 75094	48 HLMX 75312	74 HLMX 75338	100 HLMX 81046	127 HLMX 84147
23 HLMX 75096	49 HLMX 75313	75 HLMX 75339	101 HLMX 81047	128 HLMX 84156
24 HLMX 75100	50 HLMX 75314	76 HLMX 75340	102 HLMX 81048	129 HLMX 84161
25 HLMX 75102	51 HLMX 75315	77 HLMX 78133	103 HLMX 81052	130 HLMX 197802
26 HLMX 75106	52 HLMX 75316	78 HLMX 80002	104 HLMX 81056	131 HLMX 197873
			105 HLMX 81061	132 HLMX 197927

Group B Units' Reporting Mark and Numbers:

1 HLMX 75005	14 HLMX 75103	27 HLMX 75150
2 HLMX 75007	15 HLMX 75104	28 HLMX 78048
3 HLMX 75010	16 HLMX 75109	29 HLMX 78207
4 HLMX 75037	17 HLMX 75111	30 HLMX 81013
5 HLMX 75042	18 HLMX 75119	31 HLMX 81027
6 HLMX 75051	19 HLMX 75120	32 HLMX 81037
7 HLMX 75052	20 HLMX 75121	33 HLMX 81042
8 HLMX 75061	21 HLMX 75122	34 HLMX 81060
9 HLMX 75065	22 HLMX 75134	35 HLMX 81062
10 HLMX 75070	23 HLMX 75135	36 HLMX 81066
11 HLMX 75081	24 HLMX 75142	37 HLMX 81076
12 HLMX 75083	25 HLMX 75146	38 HLMX 81078
13 HLMX 75089	26 HLMX 75148	39 HLMX 81080