

HELM FINANCIAL CORPORATION

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

VIA OVERNIGHT AIR COURIER

October 21, 2002

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

RE: Partial Termination of Locomotive Lease Agreement ("**Partial Termination**") dated as of September 10, 2002 by Helm Financial Corporation, a California corporation.

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:

Four (4) fully-executed originals of the above-referenced Partial Termination.

In connection with the recording of the Partial Termination, please note the following information:

Name & Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name & Address of Lessee: CSX Transportation, Inc.
500 Water Street J-220
Jacksonville, FL 32202

Equipment: Thirty-four (34) locomotives as more fully described in Schedule A to the Partial Termination attached hereto.

Previous STB Filing: Memorandum of Locomotive Lease Agreement filed on December 23, 1999 at 10:18 AM under Recordation No. **22667**.

Please file the Partial Termination as a supplementary document and return three (3) endorsed originals to my attention. The filing fee of thirty dollars (\$30.00) is enclosed.

Yours truly,



Cecilia Mostaghim
Contract Administrator

Enclosures (4)

RECORDATION NO. 22667-A FILED

OCT 22 '02 12:47 PM

SURFACE TRANSPORTATION BOARD



TERMINATION OF LOCOMOTIVE LEASE AGREEMENT

THIS TERMINATION OF LOCOMOTIVE LEASE AGREEMENT ("Termination") is by HELM FINANCIAL CORPORATION, a California corporation, as successor in interest to Helm-Atlantic Associates Limited Partnership ("Lessor") and is dated September 10, 2002.

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of October 1, 1999 ("Lease") with CSX TRANSPORTATION, INC., a Virginia corporation, with respect to the thirty-four (34) locomotives 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. 22667 filed on December 23, 1999 at 10:18 AM.

The Lease is terminated as of October 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 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

RECORDATION NO. 22667-A FILED
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SCHEDULE A

To the Termination of Locomotive Lease Agreement
dated September 10, 2002

THE UNITS

1. Units' Description: Twenty-seven (27), EMD, 3000 h.p., model SD40-2 diesel electric locomotives.

Units' Marks and Numbers: CSXT 8040-8066 (formerly SCL 8040-8066)

2. Units' Description: Seven (7), GE, 3000 h.p., model C30-7 diesel electric locomotives.

Units' Marks and Numbers: CSXT 7025-7031 (formerly SCL 7025-7031)