

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

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RECORDATION NO. 19333-C FILED

February 27, 2004

MAR 8 '04 12:00 PM

SURFACE TRANSPORTATION BOARD

MAR 8 2004
RECEIVED

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

RE: Termination of Lease of Railroad Equipment dated as of February 23, 2004 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: Norfolk Southern Railway Company
110 Franklin Road, SE
Roanoke, VA 24042-0041

Equipment: 40 Boxcars
NS 489180-489661 (Not Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. **19333** filed on March 29, 1995 at 3:05 PM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Lease of Railroad Equipment dated as of February 23, 2004 by Helm Financial Corporation, as assignee of Helm Locomotive Leasing, for 40 boxcars, NS 489180-489661 (Not Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 19333.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

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TERMINATION OF LEASE

SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of February 23, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor, as assignee of Helm Locomotive Leasing, entered into the Lease of Railroad Equipment dated as of January 31, 1995 ("**Lease**") with **Norfolk Southern Railway Company**, a Delaware corporation, with respect to the forty (40) 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. **19333** filed on March 29, 1995 at 3:05 PM.

The Lease was terminated on October 31, 1998. 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.

HELM FINANCIAL CORPORATION

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

SCHEDULE A

To the Termination of Lease dated February 23, 2004

Description of the Units:

Forty (40), 86', 70-ton, boxcars.

Unit Numbers:

NS 489180-489188
NS 489190-489219
NS 489661