

HELM FINANCIAL CORPORATION

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February 27, 2004

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

RECORDATION NO. 21372-A FILED

MAR 8 '04 12:34 PM

SURFACE TRANSPORTATION BOARD

MAR 8 2004
RECEIVED

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: Ohio Central Railroad System
136 South 5th Street
Coshocton, OH 43812

Equipment: 15 Covered Gondola Railcars
OHCR 1000-1014 (Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. 21372 filed on May 6, 1998 at 11:09 AM. 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 successor in interest to Helm-Atlantic Associates Limited Partnership, for 15 covered gondola railcars, OHCR 1000-1014 (Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 21372.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

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TERMINATION OF LEASE

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 successor in interest to Helm-Atlantic Associates Limited Partnership, entered into the Net Lease Agreement dated as of February 2, 1998 ("**Lease**") with **Ohio Central Railroad System**, an Ohio corporation, with respect to the fifteen (15) 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. **21372** filed on May 6, 1998 at 11:09 AM

The Lease was terminated on April 30, 2003. 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:

Fifteen (15), 100-ton, 52'6", 263,000 pounds gross weight on rail, covered gondola railcars with new covers and coil racks.

Unit Numbers:

OHCR 1000-1014 (Inclusive)