

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

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www.hlmx.com

February 27, 2004

RECORDATION NO. 22662-A FILED

MAR 08 '04

12-45 PM

MAR 8 2004
RECEIVED

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

SURFACE TRANSPORTATION BOARD

RE: Termination of Lease of Railroad Equipment dated as of February 24, 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: CSX Transportation, Inc.
500 Water Street, J-220
Jacksonville, FL 32202

Equipment: 14 Locomotives as described in Schedule A

Please record this Termination as a supplemental agreement to STB Recordation No. **22662** filed on December 22, 1999 at 3:59 PM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Lease of Railroad Equipment dated as of February 24, 2004 by Helm Financial Corporation for 14 locomotives as described in Schedule A, thereto, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 22662.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of February 24, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Locomotive Lease Agreement dated as of August 17, 1999 ("**Lease**") with **CSX Transportation, Inc.**, a Virginia corporation, with respect to the fourteen (14) locomotives 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. **22662** filed on December 22, 1999 at 3:59 PM.

The Lease was terminated on December 31, 2000. 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

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SURFACE TRANSPORTATION BOARD

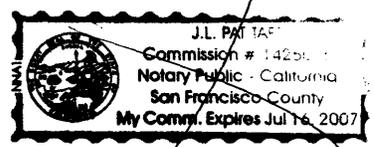
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On February 4th, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

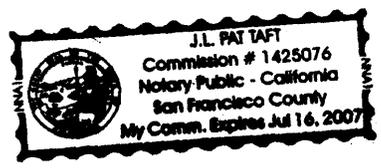
X personally known to me **-OR-**
— proved to me on the basis of satisfactory evidence

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



SCHEDULE A

To the Termination of Lease dated February 24, 2004

	<u>Reporting Marks</u>	<u>Type:</u>
1.	HATX 406	GP40
2.	HLCX 3952	GP39-2
3.	HLCX 3953	GP39-2
4.	HATX 518	GP40-2
5.	HATX 806	GP40-2
6.	HLCX 4201	GP40-2
7.	HLCX 4203	GP40-2
8.	HLCX 4302	GP40-3
9.	HLCX 4406	GP40-3
10.	HLCX 4409	GP40-3
11.	HLCX 4410	GP40-3
12.	HLCX 4416	GP40-3
13.	HLCX 7700	GP 60
14.	HLCX 7701	GP 60