

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

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February 27, 2004

RECORDATION NO. 20222 A FILED

MAR 08 '04

2-32 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 Per Diem Lease Agreement dated as of February 13, 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: Railtex, Inc.
4040 Broadway, Suite 200
San Antonio, TX 78209

Equipment: 300 Gondola Railcars
DGNO 1001-1100 (Inclusive)
CBNS 1101-1200 (Inclusive)
GSWR 1201-1300 (Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. **20222** filed on August 19, 1996. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Lease of Per Diem Lease Agreement dated as of February 13, 2004 by Helm Financial Corporation for 300 gondola railcars, DGNO 1001-1100, CBNS 1101-1200 and GSWR 1201-1300 (All Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 20222.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF LEASE

THIS TERMINATION OF PER DIEM LEASE AGREEMENT ("Termination") is dated as of February 13, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Per Diem Lease Agreement dated as of March 4, 1996 ("**Lease**") with **Railtex, Inc.**, a Texas corporation, with respect to the three hundred (300) 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. **20222** filed on August 19, 1996.

The Lease was terminated on August 18, 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.

HELM FINANCIAL CORPORATION

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

RECORDATION NO. 20222-17 FILED
MAR 08 '04 2-32 PM
SURFACE TRANSPORTATION BOARD

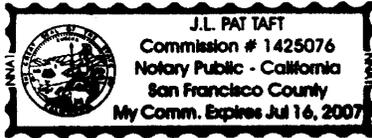
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On February 24th, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

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

SCHEDULE A

To the Termination of Lease dated October 10, 2003

Description of the Units: Three hundred (300), 52'6", 2,744 cubic foot, 286,000 lbs. gross weight capacity, all steel gondolas with fixed ends and 5'6" high sides.

Unit Numbers:

DGNO 1001 - 1100

CBNS 1101 - 1200

GSWR 1201 - 1300