

HELM FINANCIAL CORPORATION

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RECORDATION NO. 18447-C FILED

April 19, 2005

APR 21 '05

3-47 PM

SURFACE TRANSPORTATION BOARD



Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20006

RE: Termination of Lease Agreement dated as of April 13, 2005 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: Canadian Pacific Limited
401 9th Avenue SW
Suite 500 Gulf Canada Square
Calgary, AB T2P 4Z4
Canada

Equipment: (97) Boxcars
CPAA 206500-206588, 206590-206597

Please record this Termination as a supplemental agreement to STB Recordation No. 18447 filed on November 1, 1993. The filing fee of \$32.00 is included in our enclosed check.

Summary: Termination of Lease Agreement dated as of April 13, 2005 by Helm Financial Corporation for 97 boxcars, CPAA 206500-206588, 206590-206597, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 18447.

Yours truly,

A handwritten signature in cursive script that reads "Sharon L. Van Fossan".

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

APR 21 '05

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TERMINATION OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LEASE AGREEMENT ("Termination") is dated as of April 13, 2005 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor, as the assignee of London Life Insurance Company, entered into the Lease Agreement dated as of October 15, 1993 ("**Lease**"), with **CANADIAN PACIFIC LIMITED** with respect to the ninety-seven (97) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("**STB**") under Recordation No. **18447** filed on November 1, 1993.

The Lease was terminated on April 7, 2004. 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

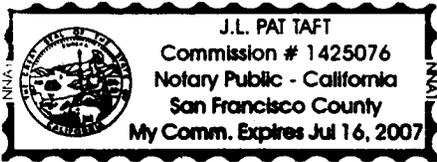
By: Barbara Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

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

On April 14th, 2005, 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 as of April 13, 2005

Description of the Units: Ninety-seven (97), 100-ton, 60 foot, roller bearing, high roof boxcars.

Units Numbers:

CPAA 206500-206588, 206590 - 206597