

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

www.hlmx.com

May 9, 2005

RECORDATION NO. 22521-A FILED

MAY 11 '05

5-15 PM

SURFACE TRANSPORTATION BOARD



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

RE: Termination of Locomotive Lease Agreement dated as of May 5, 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: Kyle Railroad Company
c/o Kiamichi Railroad Co., L.L.C.
800 Martin Luther King Blvd.
Hugo, OK 74743

Equipment: 6 SD40 Locomotives
HLCX 5001, 5002, 5004, 5005, 5019 and 5021

Please record this Termination as a supplemental agreement to STB Recordation No. 22521 filed on November 19, 1999 at 9:30 AM. The filing fee of \$32.00 is included in our enclosed check.

Summary: Termination of Locomotive Lease Agreement dated as of May 5, 2005 by Helm Financial Corporation, for 6 SD40 locomotives, HLCX 5001, 5002, 5004, 5005, 5019 and 5021, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 22521.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

MAY 11 '05

5-15 PM

TERMINATION OF LOCOMOTIVE LEASE AGREEMENT
SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LOCOMOTIVE LEASE AGREEMENT ("**Termination**") is dated as of May 5, 2005 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Locomotive Lease Agreement dated as of June 24, 1999 ("**Lease**") with **Kyle Railroad Company**, an Oklahoma corporation, with respect to the six (6) locomotives more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("**STB**") of the Department of Transportation, under STB Recordation Nos. **22521** filed on November 16, 1999 at 9:30 AM.

The Lease was terminated as of December 31, 1999. The purpose of this Termination 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 to be signed in its corporate name as of the date first above written.

LESSOR

HELM FINANCIAL CORPORATION

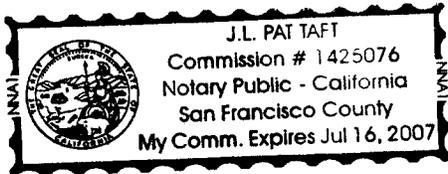
By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President and CFO

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

On May 6th, 2005, 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. Pat Taft
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Locomotive Lease Agreement dated May 5, 2005

Description of Units. Six (6) SD40 Locomotives

Mark and Number.

HLCX 5001

HLCX 5002

HLCX 5004

HLCX 5005

HLCX 5019

HLCX 5021