

# HELM FINANCIAL CORPORATION

505 Sansome Street, Suite 1800 • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

www.hlmx.com

**Via U.S.P.S. Priority Mail**

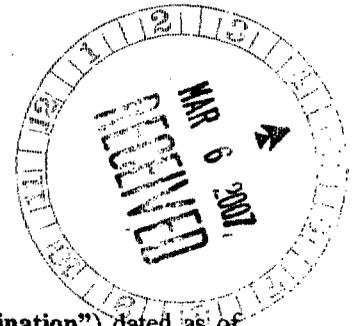
Mr. Vernon Williams  
Secretary  
Surface Transportation Board  
1925 K Street, NW  
Washington, D.C. 20423-0001

RECORDATION NO. 22071-A FILED February 27, 2007

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SURFACE TRANSPORTATION BOARD



**RE: FULL TERMINATION OF RAILROAD EQUIPMENT LEASE ("Termination")** dated as of February 22, 2007 and effective as of March 1, 2007, and executed by **HELM FINANCIAL CORPORATION**, a California corporation ("**Helm**").

Dear Mr. Williams:

On behalf of Helm, I submit for filing and recordation under 49 U.S.C. Section 11303(a) and the regulations promulgated there under the following document:

Three (3) fully executed original copies of the above referenced Termination.

In connection with the recording of this Termination, please note the following information:

**Name and Address for Helm:**

Helm Financial Corporation  
505 Sansome Street, Suite 1800  
San Francisco, CA 94111

**Equipment:** One hundred twenty-four (124), coal gondola railcars: ECXX 98001-98148 not inclusive.

Please record this Termination as a supplement agreement to STB Recordation Nos. **22070** filed on March 12, 1999 at 11:30 a.m., and **22071** filed on March 12, 1999 at 11:30 a.m. Helm's check covering the \$34.00 filing fee is enclosed.

**Summary:** FULL TERMINATION OF RAILROAD EQUIPMENT LEASE dated February 22, 2007 and effective March 1, 2007, executed by **HELM FINANCIAL CORPORATION** for the 124 gondola railcars within series ECXX 98001-98148.

Yours truly,

Cecilia Mostaghim  
Contract Administrator

Enclosures (3)

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**FULL TERMINATION OF RAILROAD EQUIPMENT LEASE** SURFACE TRANSPORTATION BOARD

**THIS FULL TERMINATION OF RAILROAD EQUIPMENT LEASE** ("Termination") by **HELM FINANCIAL CORPORATION** ("Owner"), as assignee of The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) ("DJJ") is dated as of February 22, 2007 and effective as of December 1, 2006.

**WHEREAS**, Owner purchased from DJJ the one hundred twenty-four (124) railcars described on Schedule A attached hereto ("**Unit(s)**") as of October 1, 2003; and

**WHEREAS**, pursuant to the Assignment and Assumption Agreement dated September 30, 2003 between Owner and DJJ, DJJ assigned to Owner as it pertains to the Units all of its rights and obligations to that certain Railroad Equipment Lease dated as of February 16, 1999, as amended ("**Lease**"), between DJJ, as the Lessor, and ECDC Environmental, L.C., a Utah limited liability company, as the Lessee; and

**WHEREAS**, with respect to the Lease and the Units recordations were filed with the Surface Transportation Board of the Department of Transportation ("**STB**") under STB Recordation No. 22070 filed on March 12, 1999 at 11:30 AM; STB Recordation No. 22070-A on September 21, 2000 at 12:48 PM; STB Recordation No. 22070-B on March 8, 2004 at 12:48 PM; and STB Recordation No. 22071 on March 12, 1999 at 11:30 AM; and

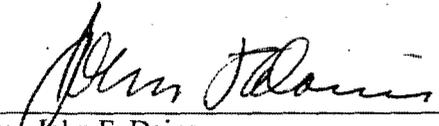
**WHEREAS**, Owner desires to execute this Termination to evidence for the public record the termination of the Lease.

**NOW THEREFORE**, in consideration of the premises, Owner does hereby acknowledge and confirm:

1. **Full Termination of Railroad Equipment Lease.** Owner hereby declares for the public record that the Memorandum of Railroad Equipment Lease Agreement and any other documents filed under STB Recordation No. 22070 and STB Recordation No. 22071 are hereby formally terminated.

**IN WITNESS WHEREOF**, Owner, pursuant to due corporate authority, has caused this Full Termination of Railroad Equipment Lease to be signed in its corporate name as of the date first above written.

**HELM FINANCIAL CORPORATION**

By: 

Name: John F. Dains

Title: President and CEO

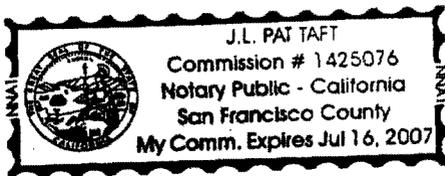
STATE OF CALIFORNIA )  
 ) S.S.  
COUNTY OF SAN FRANCISCO )

On February 22, 2007 before me, J. L. Pat Taft, personally appeared John F. Dains, President and CEO of **HELM FINANCIAL CORPORATION**,

X  personally known to me – OR –

\_\_\_\_\_ proved to me on the basis of satisfactory evidence

to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.



Witness my hand and official seal.

*J. L. Pat Taft*  
\_\_\_\_\_  
SIGNATURE OF NOTARY

(Notarial Seal)

*am*

**SCHEDULE A**

**To the Full Termination of Railroad Equipment Lease dated effective as of December 1, 2006**

**Description of Units: One hundred twenty-four (124) 4,000 cubic foot flat bottom coal gondola railcars built by Hawker Siddley in 1970-1974.**

1	ECXX	98001	32	ECXX	98040	63	ECXX	98073	94	ECXX	98109
2	ECXX	98002	33	ECXX	98041	64	ECXX	98074	95	ECXX	98110
3	ECXX	98003	34	ECXX	98042	65	ECXX	98075	96	ECXX	98111
4	ECXX	98004	35	ECXX	98043	66	ECXX	98076	97	ECXX	98112
5	ECXX	98005	36	ECXX	98044	67	ECXX	98077	98	ECXX	98114
6	ECXX	98007	37	ECXX	98045	68	ECXX	98078	99	ECXX	98115
7	ECXX	98008	38	ECXX	98046	69	ECXX	98079	100	ECXX	98116
8	ECXX	98009	39	ECXX	98048	70	ECXX	98080	101	ECXX	98117
9	ECXX	98011	40	ECXX	98049	71	ECXX	98081	102	ECXX	98118
10	ECXX	98015	41	ECXX	98050	72	ECXX	98082	103	ECXX	98119
11	ECXX	98016	42	ECXX	98051	73	ECXX	98083	104	ECXX	98120
12	ECXX	98017	43	ECXX	98052	74	ECXX	98084	105	ECXX	98122
13	ECXX	98018	44	ECXX	98053	75	ECXX	98085	106	ECXX	98124
14	ECXX	98019	45	ECXX	98054	76	ECXX	98086	107	ECXX	98125
15	ECXX	98020	46	ECXX	98055	77	ECXX	98087	108	ECXX	98128
16	ECXX	98021	47	ECXX	98056	78	ECXX	98088	109	ECXX	98129
17	ECXX	98022	48	ECXX	98057	79	ECXX	98090	110	ECXX	98131
18	ECXX	98023	49	ECXX	98058	80	ECXX	98091	111	ECXX	98132
19	ECXX	98025	50	ECXX	98059	81	ECXX	98092	112	ECXX	98133
20	ECXX	98026	51	ECXX	98060	82	ECXX	98093	113	ECXX	98135
21	ECXX	98027	52	ECXX	98061	83	ECXX	98095	114	ECXX	98136
22	ECXX	98029	53	ECXX	98062	84	ECXX	98096	115	ECXX	98137
23	ECXX	98031	54	ECXX	98063	85	ECXX	98097	116	ECXX	98138
24	ECXX	98032	55	ECXX	98064	86	ECXX	98098	117	ECXX	98139
25	ECXX	98033	56	ECXX	98065	87	ECXX	98099	118	ECXX	98140
26	ECXX	98034	57	ECXX	98066	88	ECXX	98100	119	ECXX	98142
27	ECXX	98035	58	ECXX	98067	89	ECXX	98101	120	ECXX	98144
28	ECXX	98036	59	ECXX	98069	90	ECXX	98103	121	ECXX	98145
29	ECXX	98037	60	ECXX	98070	91	ECXX	98105	122	ECXX	98146
30	ECXX	98038	61	ECXX	98071	92	ECXX	98106	123	ECXX	98147
31	ECXX	98039	62	ECXX	98072	93	ECXX	98108	124	ECXX	98148

*am*