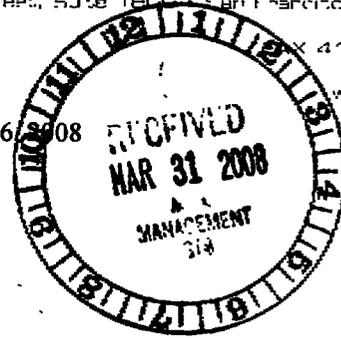


HELM FINANCIAL CORPORATION

505 Sansome Street, Suite 1800, San Francisco, CA 94111
415.398.4510
415.398.4816
www.helm.com

Via USPS Priority Mail

RECORDATION NO. 25701-Z March 26, 2008
FILED



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

4-12 PM

SURFACE TRANSPORTATION BOARD

RE: PARTIAL TERMINATION OF SECURITY INTEREST ("Partial Termination") dated as of March 14, 2008, and made by **CREDIT SUISSE**, as the Collateral Agent for the Secured Parties for the benefit of **ORIENT EXPRESS ACQUISITION COMPANY**, a California corporation; **LONG HAUL HOLDING CORP.**, a Delaware corporation; **HELM FINANCIAL CORPORATION**, a California corporation ("Helm"); and the Subsidiary Loan Party **HELM LOCOMOTIVE LEASING CORPORATION**.

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 Partial Termination.

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

Name and Address for Helm: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Name and Address for Credit Suisse: Credit Suisse First Boston LLC
11 Madison Avenue
New York, NY 10010-3629

Equipment: Sixty (60), 2-pocket open top hopper railcars built 1974-1976 and bearing reporting mark and numbers: HLMX 9708-9769 not inclusive.

Please record this Partial Termination as a supplement agreement to STB Recordation No. 25701 filed on July 8, 2005 at 3:20 p.m. Helm's check covering the \$35.00 filing fee is enclosed.

Summary: **PARTIAL TERMINATION OF SECURITY INTEREST** dated as of March 14, 2008, and made by **CREDIT SUISSE**, as the Collateral Agent for the Secured Parties for the benefit of **ORIENT EXPRESS ACQUISITION COMPANY**, a California corporation; **LONG HAUL HOLDING CORP.**, a Delaware corporation; **HELM FINANCIAL CORPORATION**, a California corporation; and the Subsidiary Loan Party **HELM LOCOMOTIVE LEASING CORPORATION**, for the sixty (60), 2-pocket open top hopper railcars built 1974-1976 and bearing reporting mark and numbers: HLMX 9708-9769 not inclusive, to be filed as a supplemental agreement to **STB Recordation No. 25701**.

Yours truly,

Cecilia Mostaghim
Contract Administrator

Enclosures (3)

MAR 31 '08

4:12 PM

**PARTIAL TERMINATION OF
SECURITY INTEREST**

SURFACE TRANSPORTATION BOARD

THIS PARTIAL TERMINATION OF SECURITY INTEREST ("Partial Termination") is dated as of March 14, 2008, and is made by **CREDIT SUISSE ("Credit Suisse")**, as the Collateral Agent ("Collateral Agent") for the Secured Parties (as defined in the GCIA described below), for the benefit of **ORIENT EXPRESS ACQUISITION COMPANY**, a California corporation ("**MergerCo**"); **LONG HAUL HOLDING CORP.**, a Delaware corporation ("**Holdings**"); **HELM FINANCIAL CORPORATION**, a California corporation ("**HFC**"); and the Subsidiary Loan Party **HELM LOCOMOTIVE LEASING CORPORATION** (collectively, together with MergerCo, Holdings and the Borrowers, the "**Loan Parties**").

1. **Recitals.** HFC owns the rail equipment bearing the Association of American Railroads reporting marks and numbers as described in Exhibit A attached hereto (the "**Units**"). HFC has granted to the Collateral Agent a security interest in substantially all of its assets now owned or hereafter acquired, upon the terms and conditions provided in that certain Memorandum of Guarantee and Collateral and Intercreditor Agreement dated as of July 8, 2005, between the Loan Parties and the Collateral Agent (the "**Memorandum**"), as filed with the Surface Transportation Board of the Department of Transportation ("**STB**") on July 8, 2005 at 3:20 p.m. under Recordation No. 25701. The Memorandum was executed in connection with that certain Guarantee and Collateral and Intercreditor Agreement (the "**GCIA**") dated as of July 8, 2005, among the Loan Parties, the Collateral Agent, Credit Suisse, as TLB/RC Agent (as defined therein) and Credit Suisse, as TLC Agent (as defined therein).

HFC intends to sell the Units to a third party (the "**Sale**") and desires that such Sale shall be free and clear of any lien or security interest of the Collateral Agent. Accordingly, HFC requests the Collateral Agent to terminate the lien and security interest in the Units created by the Memorandum and the GCIA.

2. **Representation.** HFC hereby represents and warrants to the Collateral Agent that the Sale and the application of the proceeds thereof comply with the terms of the GCIA and each of the Credit Agreements (as defined in GCIA).

3. **Partial Release and Termination.** The Collateral Agent hereby forever releases any and all liens and security interests in the Units granted to it under the Memorandum and the GCIA. All such liens and security interests in the Units shall be forever terminated and shall be null and void upon the filing of this Partial Termination with the STB. The release of liens and security interests hereunder is made without recourse to, or representation or warranty by, the Collateral Agent.

This Partial Termination shall have no effect on the Collateral Agent's lien and security interest in any Collateral other than the Units, and said lien and security interest in such other Collateral is hereby reaffirmed.

IN WITNESS WHEREOF, pursuant to due authority, the Collateral Agent has executed this Partial Termination of Security Interest as of the date first above written.

**CREDIT SUISSE, Cayman Islands Branch,
as Administrative Agent and Collateral Agent.**

By: _____

Print Name:

JAMES MORAN
MANAGING DIRECTOR

NUPUR KUMAR
ASSOCIATE

Its: _____

CM

STATE OF NEW YORK)
) S.S.
COUNTY OF NEW YORK)

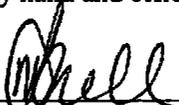
On MARCH 17, 2008, before me, MARJORIE E. BULL, personally appeared JAMES MORAN, MD & NUPUR KUMAR, ASSOC. of CREDIT SUISSE, Cayman Islands Branch.

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.

MARJORIE E. BULL
NOTARY PUBLIC, State Of New York
No. 01B-6055292
Qualified in New York County
Commission Expires February 20, 20 11



SIGNATURE OF THE NOTARY

[Notarial Seal]

am

EXHIBIT A

To the PARTIAL TERMINATION OF SECURITY INTEREST dated as of March 14, 2008

The Units: Sixty (60), 2,240 cubic foot capacity, 286,000 lbs. gross rail load capacity, 2-pocket open top hoppers with 45 degree slope sheets and Miner Type D-2 outlet gate locking mechanisms. Units converted from 4-pocket cars built in 1974-1976 and rebuilt per Rule 88 in 1998-1999.

#	Mark	Number	Built Date	Rebuilt Date	#	Mark	Number	Built Date	Rebuilt Date
1	HLMX	9708	1974 / 12	1998	31	HLMX	9771	1974 / 12	1998
2	HLMX	9709	1974 / 12	1998	32	HLMX	9774	1974 / 12	1998
3	HLMX	9713	1974 / 12	1998	33	HLMX	9775	1976 / 12	1998
4	HLMX	9714	1974 / 12	1998	34	HLMX	9779	1974 / 12	1998
5	HLMX	9715	1974 / 12	1998	35	HLMX	9784	1976 / 12	1998
6	HLMX	9716	1974 / 12	1998	36	HLMX	9791	1974 / 12	1998
7	HLMX	9723	1974 / 12	1998	37	HLMX	9794	1974 / 12	1998
8	HLMX	9724	1974 / 12	1998	38	HLMX	9795	1974 / 12	1998
9	HLMX	9725	1974 / 12	1998	39	HLMX	9801	1974 / 12	1999
10	HLMX	9728	1976 / 12	1998	40	HLMX	9803	1974 / 12	1999
11	HLMX	9729	1974 / 12	1998	41	HLMX	9805	1974 / 12	1999
12	HLMX	9733	1974 / 12	1998	42	HLMX	9807	1976 / 12	1999
13	HLMX	9734	1974 / 12	1998	43	HLMX	9814	1974 / 12	1999
14	HLMX	9735	1974 / 12	1998	44	HLMX	9823	1974 / 12	1999
15	HLMX	9736	1974 / 12	1998	45	HLMX	9827	1974 / 12	1999
16	HLMX	9737	1974 / 12	1998	46	HLMX	9832	1974 / 12	1999
17	HLMX	9743	1974 / 12	1998	47	HLMX	9837	1974 / 12	1999
18	HLMX	9744	1974 / 12	1998	48	HLMX	9841	1974 / 12	1999
19	HLMX	9750	1976 / 12	1998	49	HLMX	9842	1976 / 12	1999
20	HLMX	9751	1974 / 12	1998	50	HLMX	9844	1974 / 12	1999
21	HLMX	9754	1974 / 12	1998	51	HLMX	9855	1976 / 12	1999
22	HLMX	9755	1974 / 12	1998	52	HLMX	9856	1974 / 12	1999
23	HLMX	9756	1974 / 12	1998	53	HLMX	9860	1974 / 12	1999
24	HLMX	9758	1974 / 12	1998	54	HLMX	9861	1974 / 12	1999
25	HLMX	9759	1976 / 02	1998	55	HLMX	9862	1976 / 02	1999
26	HLMX	9760	1974 / 12	1998	56	HLMX	9864	1974 / 12	1999
27	HLMX	9762	1976 / 12	1998	57	HLMX	9865	1974 / 12	1999
28	HLMX	9763	1974 / 12	1998	58	HLMX	9866	1974 / 12	1999
29	HLMX	9767	1976 / 12	1998	59	HLMX	9867	1974 / 12	1999
30	HLMX	9769	1974 / 12	1998	60	HLMX	9871	1974 / 12	1999

CM