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August 18, 2008

RECORDATION NO. 18390-A FILED

AUG 19 '08 -10 00 AM

SURFACE TRANSPORTATION BOARD

Anne K. Quinlan, Esquire  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Termination of Lease, dated as of August 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease of Railroad Equipment previously filed with the Board under Recordation Number 18390.

The name and address of the party to the enclosed document are:

Lessor: Grand Trunk Western Railroad Incorporated  
935 de la Gauchetiere Street West  
Montreal, Quebec  
Canada H3B 2M9

[Lessee: Helm Locomotive Leasing  
505 Sansome Street, Suite 1800  
San Francisco, CA 94111]

Anne K. Quinlan, Esquire  
August 18, 2008  
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A description of the railroad equipment covered by the enclosed document is:

25 boxcars within the series MMRR 378025 - MMRR 378244 (previously marked within the series GTW 378025 - 378244) as more particularly set forth in the attachment to the document.

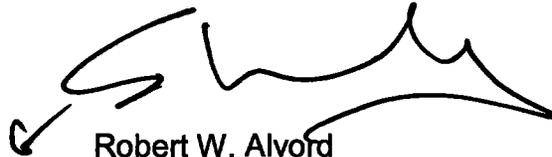
A short summary of the document to appear in the index is:

Termination of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

REGISTRATION NO. 18390-A FRED

(Recordation No. 18390)

AUG 1 '08 -10 00 AM

**TERMINATION OF LEASE**

**SURFACE TRANSPORTATION BOARD**

**THIS TERMINATION OF LEASE** is made as of August 1, 2008 by **Grand Trunk Western Railroad Incorporated** (the "Lessor").

**WITNESSETH:**

1. Lessor as lessor and **Helm Locomotive Leasing**, formerly a joint venture of Domestic Three Leasing Corporation and Helm Equipment Leasing Corporation, as lessee entered into a Lease of Railroad Equipment dated as of March 1, 1993 covering twenty-five (25) 86'6" 70-ton 8-door boxcars as more particularly set forth in the Annex A hereto (which Annex A was originally attached to the Memorandum described hereinbelow); and
2. To evidence such Lease of Railroad Equipment, on September 3, 1993 at 2:45 P.M., a Memorandum of Railroad Equipment dated as of March 1, 1993 was filed with the Interstate Commerce Commission (predecessor to the Surface Transportation Board) and assigned recordation number 18390.

**NOW THEREFORE**, for good and valuable consideration, Lessor agrees and acknowledges for the public record that such Lease of Railroad Equipment was heretofore terminated.

**IN WITNESS WHEREOF**, the Lessor has caused this Termination of Lease to be executed by its officer duly authorized as of the date and year first above written (and the undersigned declares under penalty of perjury that he holds the title indicated below and that the execution of this instrument was the free act and deed of his corporation).

**GRAND TRUNK WESTERN  
RAILROAD INCORPORATED,**

By:   
Name: John A.N. Lamont  
Title: Sr. Manager, Asset Finance

**ANNEX A**

To the Memorandum of the Lease of Railroad Equipment dated March 1, 1993 between Grand Trunk Western Railroad Incorporated and Helm Locomotive Leasing.

**Equipment Description:**

Twenty-five (25) 86'6", 70-ton, eight (8) door boxcars with aluminum plug doors and cushioned underframes; built by Pullman-Standard in 1965-1967.

**Old Reporting Marks and  
Numbers for the Units**

GTW 378025  
GTW 378058  
GTW 378060  
GTW 378073  
GTW 378076  
GTW 378121  
GTW 378128  
GTW 378135  
GTW 378137  
GTW 378141  
GTW 378151  
GTW 378174  
GTW 378185  
GTW 378192  
GTW 378194  
GTW 378195  
GTW 378202  
GTW 378208  
GTW 378210  
GTW 378215  
GTW 378216  
GTW 378229  
GTW 378235  
GTW 378242  
GTW 378244

**New Reporting Marks and  
Numbers for the Units**

MMRR 378025  
MMRR 378058  
MMRR 378060  
MMRR 378073  
MMRR 378076  
MMRR 378121  
MMRR 378128  
MMRR 378135  
MMRR 378137  
MMRR 378141  
MMRR 378151  
MMRR 378174  
MMRR 378185  
MMRR 378192  
MMRR 378194  
MMRR 378195  
MMRR 378202  
MMRR 378208  
MMRR 378210  
MMRR 378215  
MMRR 378216  
MMRR 378229  
MMRR 378235  
MMRR 378242  
MMRR 378244