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**HELM
FINANCIAL CORPORATION**

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June 10, 2010

Chief
Section of Administration Office of Proceedings
Surface Transportation Board
395 E Street S.W.
Washington, D.C. 20423-0001

RE: Full Termination of Lease dated as of June 9, 2010 by Helm Financial Corporation ("Full Termination of Lease")

Dear Section Chief:

Attached for recordation pursuant to the provision of 49 U.S.C. Section 11301(a) is a copy of the original Full Termination of Lease, a secondary document as defined in the Board's Rules for Recordation of Documents.

The attached document is a full release and relates to the documents previously filed with the Board under Recordation Number 23440.

The names and addresses of the parties to the attached document are:

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

Lessee: IICA Mountain Minerals (Lethbridge) Limited
c/o Heemskirk Canada
665 8th Street SW, Suite 888
Calgary, AB T2P 3K7
Canada

A description of the railroad equipment covered by the enclosed document is:

35 Open Top Hopper Railcars: HLMX 107-234 (not inclusive)

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

Full Termination of Lease of Railroad Equipment

The recordation filing fee of \$41.00 is on account.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Attachment

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SURFACE TRANSPORTATION BOARD

FULL TERMINATION OF LEASE

THIS FULL TERMINATION OF LEASE ("Termination") is dated as of June 9, 2010 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

RECITALS:

WHEREAS, Lessor and HCA Mountain Minerals (Lethbridge) Limited (as assignee of Dynatec Corporation, as assignee of Highwood Resources Ltd.) ("Lessee") were parties to that certain Net Lease Agreement dated as of January 19, 2001 ("Lease"), whereby Lessor agreed to lease to Lessee and Lessee agreed to lease from Lessor the thirty-five (35) open top hopper railcars as described in Schedule A attached hereto;

WHEREAS, the Lease (or memorandum thereof) was recorded with the Surface Transportation Board on April 2, 2001 at 11:40 AM and assigned Recordation No. 23440;

WHEREAS, the Lease between Lessor and Lessee has been terminated;

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

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

1. **Full Termination of Lease**. Lessor hereby declares for the public record that the Lease filed under STB Recordation No. 23440 is hereby formally terminated.

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

HELM FINANCIAL CORPORATION

By: 
Name: Courtney A. Williams
Title: President and COO

SCHEDULE A

To the Full Termination of Lease dated as of June 9, 2010 by Helm Financial Corporation

Description of Units: Thirty-five (35) open top hoppers.

	Mark	Number
1	HLMX	107
2	HLMX	113
3	HLMX	114
4	HLMX	116
5	HLMX	127
6	HLMX	129
7	HLMX	130
8	HLMX	132
9	HLMX	135
10	HLMX	140
11	HLMX	144
12	HLMX	147
13	HLMX	149
14	HLMX	152
15	HLMX	153
16	HLMX	158
17	HLMX	160
18	HLMX	162
19	HLMX	166
20	HLMX	177
21	HLMX	185
22	HLMX	188
23	HLMX	193
24	HLMX	197
25	HLMX	198
26	HLMX	200
27	HLMX	201
28	HLMX	210
29	HLMX	211
30	HLMX	221
31	HLMX	224
32	HLMX	225
33	HLMX	231
34	HLMX	232
35	HLMX	234