

HELM FINANCIAL CORPORATION

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

415/388-4510

FAX 415/388-4818

www.helm.com

December 17, 2009

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

RECORDATION NO. 10255-M FILED

DEC 17 '09 -5 36 PM

SURFACE TRANSPORTATION BOARD

RE. Full Termination of Amended and Restated Lease of Railroad Equipment dated as of December 16, 2009 by Helm Financial Corporation, as assignee of L.J.C. Associates (successor-in interest to State Street Bank and Trust Company, the successor-in-interest to Connecticut Bank and Trust Company) ("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 Numbers 10255-B, 10255-D, 10255-F, 10255-H, 10255-J and 10255-K.

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: BNSF Railway Company
2650 Lou Menk Drive
Fort Worth, Texas 76161-0061

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

37 EMD Locomotives: BNSF 7161-7166, 7889-7998, 7900-7906, 7908-7916, 7918-7921 and 7923 (inclusive)

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

Full Termination of Lease

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

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Attachment

DEC 17 '09 -5 36 PM

FULL TERMINATION OF LEASE

SURFACE TRANSPORTATION BOARD

THIS FULL TERMINATION OF AMENDED AND RESTATED LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of December 16, 2009 by HELM FINANCIAL CORPORATION, a California corporation, as assignee of L.L.C. Associates (successor-in-interest to State Street Bank and Trust Company, the successor-in-interest to Connecticut Bank and Trust Company) ("Lessor").

RECITALS:

WHEREAS, Lessor and BNSF Railway Company ("BNSF") (through their respective predecessors in interest) were parties to that certain Lease of Railroad Equipment No. 1 dated as of February 1, 1979 ("Original Lease"), whereby Lessor agreed to lease to BNSF and BNSF agreed to lease from Lessor certain railroad equipment;

WHEREAS, the Original Lease was recorded with the Interstate Commerce Commission (predecessor to the Surface Transportation Board) on April 4, 1979 at 1:40 PM and assigned Recordation No. 10255-B.

WHEREAS, the Original Lease was amended and extended by the certain Amendment and Extension to Lease of Railroad Equipment dated as of June 15, 1995 ("Prior Lease");

WHEREAS, the Prior Lease was amended and restated by that certain Amended and Restated Lease of Railroad Equipment dated as of December 28, 2000 ("Amended and Restated Lease"), but only as to the thirty-seven (37) SD40-2 locomotives as described in Schedule A attached hereto;

WHEREAS, the Amended and Restated Lease (or memorandum thereof) was filed with the Surface Transportation Board on May 1, 2001 at 4:30 PM and assigned Recordation No. 10255-H,

WHEREAS, the Amended and Restated Lease was amended and extended by that certain First Amendment and Extension to Amended and Restated Lease of Railroad Equipment dated as of November 23, 2004 ("First Amendment");

WHEREAS, the First Amendment (or memorandum thereof) was filed with the Surface Transportation Board of the Department of Transportation on February 22, 2007 at 1:13 PM and assigned Recordation No. 10255-J;

WHEREAS, the Amended and Restated Lease, as amended by the First Amendment ("Lease") between Lessor and BNSF 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 Nos. 10255-B, 10255-D, 10255-F, 10255-H and 10255-J 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: Matthew M. Ogburn
Name: Matthew M. Ogburn
Title: Senior Vice President and General Counsel

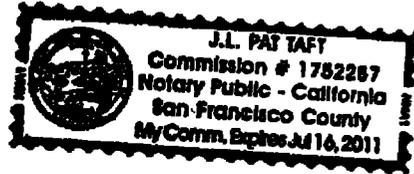
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On December 17, 2009 before me, J. L. Pat Taft, personally appeared Matthew M Ogburn, Senior Vice President and General Counsel, who 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 he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Signature  (Seal)



SCHEDULE A

To the Full Termination of Amended and Restated Lease of Railroad Equipment

Equipment Description: Thirty-seven (37), General Motors Corporation (Electro-Motive Division) Model SD40-2 diesel electric locomotives.

	Mark	Number
1	BNSF	7161
2	BNSF	7162
3	BNSF	7163
4	BNSF	7164
5	BNSF	7165
6	BNSF	7166
7	BNSF	7889
8	BNSF	7890
9	BNSF	7891
10	BNSF	7892
11	BNSF	7893
12	BNSF	7894
13	BNSF	7895
14	BNSF	7896
15	BNSF	7897
16	BNSF	7998
17	BNSF	7900
18	BNSF	7901
19	BNSF	7902
20	BNSF	7903
21	BNSF	7904
22	BNSF	7905
23	BNSF	7905
24	BNSF	7908
25	BNSF	7909
26	BNSF	7910
27	BNSF	7911
28	BNSF	7912
29	BNSF	7913
30	BNSF	7914
31	BNSF	7915
32	BNSF	7918
33	BNSF	7918
34	BNSF	7919
35	BNSF	7920
36	BNSF	7921
37	BNSF	7923