

HELM

FINANCIAL CORPORATION 505 Sansome Street, Suite 1800 San Francisco CA 94111
(415) 398-4510 (415) 398-4816 (fax) www.hlmx.com

STB E-File

November 14, 2012

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
Washington, D.C. 20423-0001

RE: MEMORANDUM OF PARTIAL TERMINATION OF LEASE ("Partial Termination") by HELM FINANCIAL CORPORATION ("Assignee") as assignee of ATEL Cash Distribution Fund V, L.P. ("Assignor").

Dear Section Chief:

On behalf of Assignee, I submit for filing and recordation under Section 11301 of Title 49 of the U.S. Code and the regulations promulgated there under the following document:

Fully executed copy of the above referenced Partial Termination.

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

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

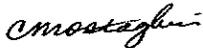
Name and Address for Assignor: ATEL Cash Distribution Fund V, L.P.
600 California Street, 6th Floor
San Francisco, CA 94108

Equipment: 3 bi-level auto racks on TTGX flatcars, rack numbers: 483, 461, 639

Please record this Partial Termination as a secondary recordation to the Equipment Lease Agreement dated as of July 31, 1987 on file at the STB under Recordation No. 15283 filed August 11, 1987. Please apply the STB's filing fee to Helm Financial Corporation's account.

Summary: MEMORANDUM OF PARTIAL TERMINATION OF LEASE pertaining to 3 bi-level auto-racks 483, 461 and 639 on TTGX flatcars.

Yours truly,



Cecilia Mostaghim
Contract Administrator

Enclosure

MEMORANDUM OF PARTIAL TERMINATION OF LEASE

The undersigned hereby certify that (i) Equipment Lease Agreement dated as of July 31, 1987 by and between ATEL Cash Distribution Fund V, L.P. (as successor in interest by assignment to ATEL Financial Corporation, in turn, as successor in interest by assignment to West One Bank, Idaho, formerly known as The Idaho First National Bank), as Lessor, and Union Pacific Railroad Company, (as successor in interest to The Denver and Rio Grande Western Railroad Company), recorded with the Interstate Commerce Commission ("ICC", or its successor entity, the Surface Transportation Board ("STB") on August 11, 1987 under Recordation No. 15283; (ii) Amendment Number One to Equipment Lease Agreement recorded with the ICC on November 30, 1987 under Recordation Number 15283-A; (iii) Amendment Number Two to Equipment Lease Agreement recorded with the ICC on June 20, 1989 under Recordation No. 15283-B; Purchase Agreement and Assignment of Lease dated as of May 4, 1994 between West One Bank, Idaho as seller and ATEL Financial Corporation as buyer, recorded with the ICC on May 6, 1994 under Recordation No. 15283-C, and (iv) Inter-Company Purchase and Sale Agreement and Assignment of Lease dated May 6, 1994 between ATEL Financial Corporation as seller and ATEL Cash Distribution Fund V, L.P. as buyer, recorded with the ICC on June 13, 1994 under Recordation N. 15283-D, are hereby terminated only with respect to the equipment described as follows ("Equipment"), and such Equipment is no longer subject to the terms thereof.

<u>No. of Units</u>	<u>Car Number</u>	<u>Rack Number</u>
1	TTGX159125	483
2	TTGX160417	461
3	TTGX604199	639

This Partial Lease Termination Instrument dated as of October 15, 2012 is executed for the purpose of releasing the Equipment from the Lease and any amendments thereto, and is without prejudice to any continuing rights and obligations of the parties under the Lease and any amendments thereto.

LESSOR:
ATEL Cash Distribution Fund V, L.P.

By: [Signature]

Name: Dean Cash
President

Title: _____

LESSEE:
Union Pacific Railroad Company

By: [Signature]

Name: Greg Lanning

Title: Senior Manager

ATEL LEGAL DEPARTMENT

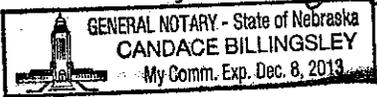
**APPROVED
AS TO FORM**

BY: [Signature]

State of Nebraska)
County of Douglas)

On October 16, 2012, before me, Candace Billingsley the undersigned Notary Public, personally appeared Greg Lanning, personally known to me to be the person whose name is subscribed to this instrument and acknowledged to me that he/she executed the same on such day in his/her authorized capacity, and that by his/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.

Candace Billingsley
Notary Public


State of CALIFORNIA)
County of SAN FRANCISCO)

On 26 October, 2012, before me, ELLEN A. ARMOUR, the undersigned Notary Public, personally appeared DEAN CASH, personally known to me to be the person whose name is subscribed to this instrument and acknowledged to me that he/she executed the same on such day in his/her authorized capacity, and that by his/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.


ELLEN A. ARMOUR
COMM. #1963409
NOTARY PUBLIC-CALIFORNIA
SAN FRANCISCO COUNTY
My Comm. Expires Dec. 10, 2015

Ellen A. Armour
Notary Public