Law Offices of

CHAPMAN AND CUTLER

Theodore S. Chapman
1877-1943
Henry E. Cutler
1879-1959

111 West Monroe Street, Chicago, Illinois 60603-4080
TWX 910-221-2103 Telex 206281
FAX (312) 701-2361
Telephone (312) 845-3000

2 North Central Avenue
Phoenix, Arizona 85004
(602) 256-4060

50 South Main Street
Salt Lake City, Utah 84144
(801) 533-0066

September 28, 1999

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W. Room 704
Washington, DC 20423-0001

RECORDATION NO. 22432-D FILED

SEP 28 '99 2-30PM

Kim Bontman

Re: The Burlington Northern and Sânta Fe Railway Company
Leveraged Lease Financing
BNSF 1999-H

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of the document described below. As one of the attorneys representing the Lessee in this transaction, I have knowledge of the matters described in this letter.

The enclosed document is as follows:

Memorandum of Lease Assignment (BNSF 1999-H), dated as of September 29, 1999, among Allfirst Bank, as indenture trustee (the *"Indenture Trustee"* or the *"Assignee"*), and Wilmington Trust Company, not in its individual capacity, but solely as owner trustee (the *"Owner Trustee"* or the *"Assignor"*).

The names and addresses of the parties to the enclosed document are as follows:

Indenture Trustee and Assignee:	Allfirst Bank 25 South Charles Street MC 101-591 Baltimore, Maryland 21201
Owner Trustee and Assignor:	Wilmington Trust Company Rodney Square North 1100 North Market Street Wilmington, Delaware 19890-0001 Attention: Corporate Trust Administration

The description of the Equipment covered as of the date hereof by the aforesaid Memorandum of Lease Assignment is as set forth on Exhibit A hereto.

A fee of twenty-six dollars ($26.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and

966352.01.06
1490978

#3633

recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Karl T. Williams, Esq.
Chapman and Cutler
111 West Monroe
Chicago, Illinois 60603

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

MEMORANDUM OF LEASE ASSIGNMENT:

Memorandum of Lease Assignment (BNSF 1999-H) among Allfirst Bank, as Indenture Trustee, 25 South Charles Street MC 101-591, Baltimore, Maryland 21201 and Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee, Rodney Square North, 1100 North Market Street, Wilmington, Delaware 19890-0001, dated as of September 29, 1999, covering certain railroad equipment having the reporting marks listed therein. This document relates to the Memorandum of Equipment Lease Agreement, dated as of September 29, 1999, the Memorandum of Trust Indenture and Security Agreement, dated as of September 29, 1999, the Memorandum of Trust Indenture Supplement No. 1, dated as of September 29, 1999, and the Memorandum of Lease Supplement No. 1, dated as of September 29, 1999, which were recorded with the Surface Transportation Board on September 28, 1999 at 2:30 p.m. under recordation numbers 22432, 22432-A, 22432-C and 22432-B respectively, pursuant to Section 11301 of Title 49 of the United States Code.

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-3892).

Sincerely,

CHAPMAN AND CUTLER

By Kim Bartman
for Karl T. Williams

KTW/b
Enclosures

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Dash 9-44 CW Diesel Electric Locomotives	17	BNSF 4453 through BNSF 4469, inclusive;

RECORDATION NO. 22432-D FILED

SEP 28 '99 2-30PM

MEMORANDUM OF LEASE ASSIGNMENT (BNSF 1999-H)

Memorandum of Lease Assignment, made and entered into as of September 29, 1999, by and between Wilmington Trust Company, a Delaware banking corporation, not in its individual capacity, but solely as Owner Trustee (*"Owner Trustee"*), and Allfirst Bank, a Maryland banking corporation, as Indenture Trustee (*"Indenture Trustee"*).

WITNESSETH:

1. The Owner Trustee and The Burlington Northern and Santa Fe Railway Company (*"Lessee"*) have entered into an Equipment Lease Agreement (BNSF 1999-H), dated as of September 1, 1999, and Lease Supplement No. 1 thereto, dated September 29, 1999, covering certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

2. Memoranda of said Equipment Lease Agreement and of said Lease Supplement No. 1 were recorded with the Surface Transportation Board on September 28, 1999 at 2:30 p.m. under recordation numbers 22432 and 22432-B respectively, pursuant to Section 11301 of Title 49 of the United States Code.

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (BNSF 1999-H), dated as of September 1, 1999, and Trust Indenture Supplement No. 1 thereto, dated September 29, 1999, pursuant to which Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee, has assigned the aforesaid Lease Agreement, the aforesaid Lease Supplement No. 1, and the rents and other proceeds therefrom (with certain exceptions) to Allfirst Bank, as Indenture Trustee.

4. Memoranda of said Trust Indenture and Security Agreement and of said Trust Indenture Supplement No. 1 were recorded with the Surface Transportation Board on September 28, 1999 at 2:30 p.m. under recordation numbers 22432-A and 22432-C respectively, pursuant to Section 11301 of Title 49 of the United States Code.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By _____
Name: Virginia N. Karablacas
Title: Assistant Vice President

Executed on this 23 day of September, 1999.

ALLFIRST BANK

By _____
Name:
Title:

Executed on this ___ day of September, 1999.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By _____
Name:
Title:

Executed on this ___ day of September, 1999.

ALLFIRST BANK

By _____
Name: ROBERT D. BROWN
Title: VICE PRESIDENT

Executed on this 23 day of September, 1999.

STATE OF Delaware)
) SS.:
COUNTY OF New Castle)

On this, the 23 day of September, 1999, before me, a Notary Public in and for said County and State, personally appeared Virginia N. Karablacas, who being by me duly sworn, says that (s)he is the Assistant Vice President of WILMINGTON TRUST COMPANY, that said instrument was signed on September 23 1999 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in

JOANN A. ROZELL
NOTARY PUBLIC-DELAWARE
My Commission Expires July 24, 2002

STATE OF _____)
) SS.:
COUNTY OF _____)

On this, the _____ day of September, 1999, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of ALLFIRST BANK, that said instrument was signed on September __, 1999 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF _____)
) SS.:
COUNTY OF _____)

On this, the ____ day of September, 1999, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of WILMINGTON TRUST COMPANY, that said instrument was signed on September __, 1999 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

_____
Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF Maryland)
) SS.:
COUNTY OF Baltimore)

On this, the 23rd day of September, 1999, before me, a Notary Public in and for said County and State, personally appeared Robert D. Brown, who being by me duly sworn, says that (s)he is the Vice President of ALLFIRST BANK, that said instrument was signed on September 23, 1999 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Sandra T. Cucchiella
Name: Sandra T. Cucchiella
Notary Public
My Commission Expires: 5|1|2002
Residing in Baltimore County

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Dash 9-44 CW Diesel Electric Locomotives	17	BNSF 4453 through BNSF 4469, inclusive;