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18998

RECORDATION NO. _____ FILED 1425

September 28, 1994 SEP 28 1994 - 11 00 AM

INTERSTATE COMMERCE COMMISSION

Counterparts - Return

Mr. Vernon A. Williams, Secretary
Interstate Commerce Commission
Twelfth Street & Constitution Avenue, N.W.
Washington, DC 20423

Re: Burlington Northern Railroad Company
Leveraged Lease Financing
BN 1994-E

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11303 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:

(1) Memorandum of Lease Assignment (BN 1994-E), dated as of September 15, 1994, among First Security Bank of Utah, National Association, as Indenture Trustee (the *"Indenture Trustee"* or the *"Assignee"*), and Wilmington Trust Company, 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:	First Security Bank of Utah, National Association 79 South Main Street Salt Lake City, Utah 84111
Owner Trustee and Assignor:	Wilmington Trust Company Rodney Square North 1100 North Market Street Wilmington, Delaware 19890-0001

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 eighteen dollars ($18.00) 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 recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Commission for recordation to:

Michael G. McGee
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 (BN 1994-E) among First Security Bank of Utah, National Association, as Indenture Trustee, 79 South Main Street, Salt Lake City, Utah 84111 and Wilmington Trust Company, as Owner Trustee, Rodney Square North, 1100 North Market Street, Wilmington, Delaware 19890-0001, dated as of September 15, 1994, covering certain new locomotives, new covered hopper cars and new aluminum coal cars having the reporting marks listed therein. This document relates to the Memorandum of Equipment Lease Agreement, dated as of September 15, 1994, the Memorandum of Trust Indenture and Security Agreement, dated as of September 15, 1994, the Memorandum of Trust Indenture Supplement No. 1, dated as of September 15, 1994 and the Memorandum of Lease Supplement No. 1, dated as of September 15, 1994, which were recorded with the Interstate Commerce Commission on September 28, 1994 at 11:30 a.m. under recordation numbers 18998, 18998-A, 18998-C and 18998-B respectively, pursuant to Section 11303 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 (312-845-3767).

Sincerely,

CHAPMAN AND CUTLER

By Michael McGee
Michael G. McGee

MGM/b
Enclosure

Law Offices of

CHAPMAN AND CUTLER

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
New SD70M-AC Locomotives	8	BN 9440 through BN 9447, inclusive

RECORDATION NO. 18998-D FILED 1425
SEP 28 1994 -11 30 AM
INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF LEASE ASSIGNMENT
(BN 1994-E)

Memorandum of Lease Assignment, made and entered into as of September 15, 1994, between Wilmington Trust Company, a Delaware banking corporation, as Owner Trustee (*"Owner Trustee"*) and First Security Bank of Utah, National Association, a national banking association, as Indenture Trustee (*"Indenture Trustee"*).

WITNESSETH:

1. The Owner Trustee and Burlington Northern Railroad Company (*"Lessee"*) have entered into an Equipment Lease Agreement (BN 1994-E), dated as of September 15, 1994, and Lease Supplement No. 1 thereto, dated September 29, 1994, covering certain locomotives and railcars 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 Interstate Commerce Commission on September 28, 1994 at 11:30 a.m. under recordation numbers 18998 and 18998-B, respectively, pursuant to section 11303 of Title 49 of the United States Code.

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (BN 1994-E), dated as of September 15, 1994, and Supplement No. 1 thereto, dated September 29, 1994, pursuant to which Wilmington Trust Company, 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 First Security Bank of Utah, National Association, as indenture trustee.

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

By: _____
Name:
Title: NORMA P. CLOSS
VICE PRESIDENT

Executed on this 23rd day of September, 1994.

FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION

By: _____
Name:
Title:

Executed on this ___ day of September, 1994.

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

By: _____
Name:
Title:

Executed on this ___ day of September, 1994.

FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION

By: _____
Name: Brett R. King
Title: Trust Officer

Executed on this 23rd day of September, 1994.

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

On this, the 23 day of September, 1994, before me, a Notary Public in and for said County and State, personally appeared Norma P. Closs, who being by me duly sworn, says that (s)he is the VICE PRESIDENT of WILMINGTON TRUST COMPANY, that said instrument was signed on September 23, 1994 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.

Sonja F. Allen

Name: Sonja F. Allen
Notary Public
My Commission Expires:
Residing in Wilm DE

SONJA F. ALLEN
NOTARY PUBLIC
My Commission expires May 30, 1996

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

On this, the _____ day of September, 1994, 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 FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION, that said instrument was signed on September __, 1994 on behalf of said association 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 association.

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, 1994, 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 __, 1994 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 Utah)
) SS.:
COUNTY OF Salt Lake)

On this, the 23rd day of September, 1994, ~~before me~~ Brett R. King a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the TRUST OFFICER of FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION, that said instrument was signed on September 23, 1994 on behalf of said association 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 association.

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

Lisa N. Brayton
Name:
Notary Public
My Commission Expires:
Residing in_____

NOTARY PUBLIC
LISA N. BRAYTON
79 SOUTH MAIN
S.L.C., UT 84111
COMMISSION EXPIRES
SEPT. 5, 1996
STATE OF UTAH

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
New SD70M-AC Locomotives	8	BN 9440 through BN 9447, inclusive