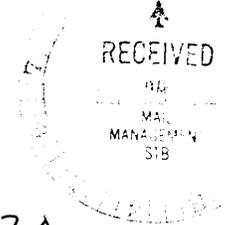


First Union Rail Corporation
NC5811
Commercial Leasing Group
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018
Tel 847 318-7575
847 318-7588

VIA UPS 2nd DAY AIR

September 18, 2002

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment



RECORDATION NO. 22147-D FILED

Re: Memorandum of Lease Agreement

SEP 23 2002 7-52 AM

Dear Mr. Williams:

SURFACE TRANSPORTATION BOARD

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals and one (1) copy of a Memorandum of Lease Agreement, dated July 26, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22147.

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

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Burlington Northern and Santa Fe Railway
2500 Lou Menk Drive
Ft. Worth, TX 76131

A description of the railroad equipment covered by the enclosed document is four hundred eighty-eight (488) gondola cars, with FURX marks, (see Exhibit A for numbers).

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

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone
Manager of Documentation

Enclosures

(BNSF079)

ASSGN. NO. BNSF079

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26th day of July, 2002 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Burlington Northern and Santa Fe Railway Company ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 1, 1995, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 47 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 15, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

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

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

By: K. A. Kumbrowski

Name: RICHARD F. SEYMOUR

Name: K. A. KUMBROWSKI

Title: Vice President Sales & Marketing

Title: DIRECTOR OF DOCUMENTATION Executed on this 5th day of Aug., 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS

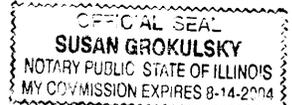
COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 5th day of August, 2002.

Susan Grokulsky
Notary Public

My Commission Expires:
8-14-2004
(Notary Public)



RECORDATION NO. 22147-D FILED

SEP 23 '02 7-52 AM

SURFACE TRANSPORTATION BOARD

LESSEE:

THE BURLINGTON NORTHERN AND
SANTA FE RAILWAY COMPANY

By: Marc A. Allen

Name: Marc A. Allen

Title: AVP - Curlead Equipment

ATTEST:

By: Jeffrey T. Williams
Name: JEFFREY T. WILLIAMS

Title: ASSISTANT SECRETARY
Gen'l.

Executed on this 26th day of July,

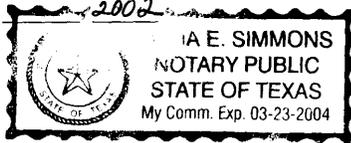
[CORPORATE SEAL]

STATE OF Texas

COUNTY OF Tarrant

I, Jayia Simmons, a Notary Public of the County
and State aforesaid, certify that Marc A. Allen personally appeared before me
this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26th day of July



Jayia E. Simmons
Notary Public

Commission Expires:
3/23/2004
(Notary Public)

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Four hundred eighty-eight

DESCRIPTION OF CARS: Gondolas - Aluminum, highside, rotary dump

CAR NUMBERS: See below:

FURX	1002	FURX	960097	FURX	960150	FURX	960208
FURX	960000	FURX	960100	FURX	960151	FURX	960209
FURX	960001	FURX	960101	FURX	960152	FURX	960210
FURX	960002	FURX	960102	FURX	960154	FURX	960212
FURX	960007	FURX	960103	FURX	960156	FURX	960214
FURX	960009	FURX	960104	FURX	960159	FURX	960217
FURX	960010	FURX	960106	FURX	960160	FURX	960218
FURX	960012	FURX	960107	FURX	960161	FURX	960220
FURX	960016	FURX	960109	FURX	960165	FURX	960221
FURX	960017	FURX	960110	FURX	960166	FURX	960224
FURX	960022	FURX	960111	FURX	960167	FURX	960225
FURX	960024	FURX	960112	FURX	960168	FURX	960226
FURX	960025	FURX	960113	FURX	960169	FURX	960228
FURX	960028	FURX	960117	FURX	960171	FURX	960229
FURX	960029	FURX	960118	FURX	960172	FURX	960230
FURX	960030	FURX	960119	FURX	960174	FURX	960231
FURX	960031	FURX	960123	FURX	960175	FURX	960232
FURX	960039	FURX	960124	FURX	960177	FURX	960233
FURX	960041	FURX	960125	FURX	960178	FURX	960234
FURX	960043	FURX	960127	FURX	960179	FURX	960235
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FURX	960053	FURX	960130	FURX	960183	FURX	960238
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FURX	960078	FURX	960137	FURX	960194	FURX	960260
FURX	960079	FURX	960138	FURX	960196	FURX	960261
FURX	960080	FURX	960140	FURX	960197	FURX	960262
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FURX	960084	FURX	960142	FURX	960200	FURX	960264
FURX	960085	FURX	960143	FURX	960201	FURX	960265
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FURX	960088	FURX	960145	FURX	960203	FURX	960267
FURX	960089	FURX	960146	FURX	960205	FURX	960268
FURX	960094	FURX	960147	FURX	960206	FURX	960269
FURX	960095	FURX	960149	FURX	960207	FURX	960270

EXHIBIT A to MEMORANDUM OF LEASE

FURX	960271	FURX	960319	FURX	960366	FURX	960416
FURX	960272	FURX	960320	FURX	960367	FURX	960417
FURX	960273	FURX	960321	FURX	960368	FURX	960418
FURX	960274	FURX	960322	FURX	960369	FURX	960419
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FURX	960282	FURX	960330	FURX	960377	FURX	960428
FURX	960283	FURX	960331	FURX	960378	FURX	960429
FURX	960284	FURX	960332	FURX	960379	FURX	960432
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EXHIBIT A to MEMORANDUM OF LEASE

FURX	960472	FURX	960524	FURX	960575
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FURX	960492	FURX	960543	FURX	960592
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FURX	960523	FURX	960572	FURX	960621
		FURX	960573		
		FURX	960574		

FURX
FURX
Count:

960622
960623
960624
488

ASSGN. NO. BNSF079

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26th day of July, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Burlington Northern and Santa Fe Railway Company ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 1, 1995, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 47 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 15, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

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

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

By: K.A. Dombrowski

Name: K.A. Dombrowski

Title: DIRECTOR OF DOCUMENTATION Executed on this 5th day of Aug., 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 5th day of August, 2002.

Susan Grokulsky
Notary Public

My Commission Expires:
8-14-2004
(Notary Public)



LESSEE:

THE BURLINGTON NORTHERN AND
SANTA FE RAILWAY COMPANY

By: Marc A. Allen

Name: Marc A. Allen

Title: AVP- Carload Equipment

ATTEST:

By: Jeffrey T. Williams

Name: JEFFREY T. WILLIAMS

Title: ASSISTANT SECRETARY
2002

Executed on this 26th day of July,
2002

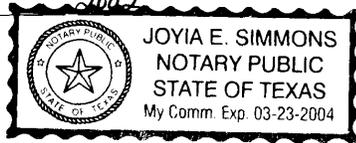
[CORPORATE SEAL]

STATE OF Texas

COUNTY OF Tarrant

I, Joyia E. Simmons, a Notary Public of the County
and State aforesaid, certify that Marc A. Allen personally appeared before me
this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26th day of July,
2002



Joyia E. Simmons
Notary Public

Commission Expires:

3-23-2004
(Notary Public)

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Four hundred eighty-eight
DESCRIPTION OF CARS: Gondolas - Aluminum, highside, rotary dump
CAR NUMBERS: See below:

FURX	1002	FURX	960097	FURX	960150	FURX	960208
FURX	960000	FURX	960100	FURX	960151	FURX	960209
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FURX	960041	FURX	960125	FURX	960178	FURX	960234
FURX	960043	FURX	960127	FURX	960179	FURX	960235
FURX	960050	FURX	960128	FURX	960181	FURX	960236
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FURX	960056	FURX	960131	FURX	960184	FURX	960239
FURX	960060	FURX	960132	FURX	960185	FURX	960240
FURX	960068	FURX	960133	FURX	960187	FURX	960241
FURX	960071	FURX	960134	FURX	960188	FURX	960242
FURX	960075	FURX	960136	FURX	960189	FURX	960243
FURX	960078	FURX	960137	FURX	960194	FURX	960260
FURX	960079	FURX	960138	FURX	960196	FURX	960261
FURX	960080	FURX	960140	FURX	960197	FURX	960262
FURX	960083	FURX	960141	FURX	960198	FURX	960263
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FURX	960088	FURX	960145	FURX	960203	FURX	960267
FURX	960089	FURX	960146	FURX	960205	FURX	960268
FURX	960094	FURX	960147	FURX	960206	FURX	960269
FURX	960095	FURX	960149	FURX	960207	FURX	960270

EXHIBIT A to MEMORANDUM OF LEASE

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FURX	960272	FURX	960320	FURX	960367	FURX	960417
FURX	960273	FURX	960321	FURX	960368	FURX	960418
FURX	960274	FURX	960322	FURX	960369	FURX	960419
FURX	960275	FURX	960323	FURX	960370	FURX	960420
FURX	960276	FURX	960324	FURX	960371	FURX	960421
FURX	960277	FURX	960325	FURX	960372	FURX	960422
FURX	960278	FURX	960326	FURX	960373	FURX	960423
FURX	960279	FURX	960327	FURX	960374	FURX	960424
FURX	960280	FURX	960328	FURX	960375	FURX	960426
FURX	960281	FURX	960329	FURX	960376	FURX	960427
FURX	960282	FURX	960330	FURX	960377	FURX	960428
FURX	960283	FURX	960331	FURX	960378	FURX	960429
FURX	960284	FURX	960332	FURX	960379	FURX	960432
FURX	960285	FURX	960333	FURX	960380	FURX	960434
FURX	960286	FURX	960334	FURX	960381	FURX	960436
FURX	960287	FURX	960335	FURX	960382	FURX	960437
FURX	960288	FURX	960336	FURX	960383	FURX	960438
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FURX	960291	FURX	960339	FURX	960386	FURX	960441
FURX	960292	FURX	960340	FURX	960387	FURX	960442
FURX	960293	FURX	960341	FURX	960388	FURX	960443
FURX	960294	FURX	960342	FURX	960389	FURX	960444
FURX	960295	FURX	960343	FURX	960390	FURX	960446
FURX	960296	FURX	960344	FURX	960391	FURX	960448
FURX	960297	FURX	960345	FURX	960392	FURX	960449
FURX	960298	FURX	960346	FURX	960394	FURX	960450
FURX	960300	FURX	960347	FURX	960395	FURX	960451
FURX	960301	FURX	960348	FURX	960396	FURX	960452
FURX	960302	FURX	960349	FURX	960397	FURX	960453
FURX	960303	FURX	960350	FURX	960398	FURX	960454
FURX	960304	FURX	960351	FURX	960399	FURX	960455
FURX	960305	FURX	960352	FURX	960400	FURX	960457
FURX	960306	FURX	960353	FURX	960401	FURX	960458
FURX	960307	FURX	960354	FURX	960402	FURX	960459
FURX	960308	FURX	960355	FURX	960403	FURX	960460
FURX	960309	FURX	960356	FURX	960404	FURX	960461
FURX	960310	FURX	960357	FURX	960405	FURX	960462
FURX	960311	FURX	960358	FURX	960406	FURX	960463
FURX	960312	FURX	960359	FURX	960407	FURX	960464
FURX	960313	FURX	960360	FURX	960408	FURX	960465
FURX	960314	FURX	960361	FURX	960409	FURX	960467
FURX	960315	FURX	960362	FURX	960410	FURX	960468
FURX	960316	FURX	960363	FURX	960413	FURX	960469
FURX	960317	FURX	960364	FURX	960414	FURX	960470
FURX	960318	FURX	960365	FURX	960415	FURX	960471

EXHIBIT A to MEMORANDUM OF LEASE

FURX	960472	FURX	960524	FURX	960575	FURX	960622
FURX	960473	FURX	960525	FURX	960576	FURX	960623
FURX	960474	FURX	960526	FURX	960577	FURX	960624
FURX	960475	FURX	960528	FURX	960578	Count:	488
FURX	960477	FURX	960529	FURX	960579		
FURX	960478	FURX	960530	FURX	960580		
FURX	960479	FURX	960531	FURX	960581		
FURX	960480	FURX	960532	FURX	960582		
FURX	960481	FURX	960533	FURX	960583		
FURX	960482	FURX	960534	FURX	960584		
FURX	960483	FURX	960535	FURX	960585		
FURX	960484	FURX	960536	FURX	960586		
FURX	960487	FURX	960537	FURX	960587		
FURX	960488	FURX	960538	FURX	960588		
FURX	960489	FURX	960539	FURX	960589		
FURX	960490	FURX	960541	FURX	960590		
FURX	960491	FURX	960542	FURX	960591		
FURX	960492	FURX	960543	FURX	960592		
FURX	960493	FURX	960544	FURX	960593		
FURX	960494	FURX	960545	FURX	960594		
FURX	960495	FURX	960546	FURX	960595		
FURX	960496	FURX	960547	FURX	960596		
FURX	960497	FURX	960548	FURX	960597		
FURX	960498	FURX	960549	FURX	960598		
FURX	960499	FURX	960550	FURX	960599		
FURX	960500	FURX	960553	FURX	960600		
FURX	960501	FURX	960554	FURX	960601		
FURX	960502	FURX	960555	FURX	960602		
FURX	960503	FURX	960556	FURX	960603		
FURX	960504	FURX	960557	FURX	960604		
FURX	960505	FURX	960558	FURX	960605		
FURX	960506	FURX	960559	FURX	960606		
FURX	960507	FURX	960560	FURX	960607		
FURX	960508	FURX	960561	FURX	960608		
FURX	960509	FURX	960562	FURX	960609		
FURX	960510	FURX	960563	FURX	960610		
FURX	960511	FURX	960564	FURX	960611		
FURX	960512	FURX	960565	FURX	960612		
FURX	960513	FURX	960566	FURX	960613		
FURX	960514	FURX	960567	FURX	960614		
FURX	960517	FURX	960568	FURX	960615		
FURX	960518	FURX	960569	FURX	960616		
FURX	960519	FURX	960570	FURX	960617		
FURX	960520	FURX	960571	FURX	960618		
FURX	960521	FURX	960572	FURX	960619		
FURX	960522	FURX	960573	FURX	960620		
FURX	960523	FURX	960574	FURX	960621		