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January 27 2005

RECORDATION NO. 17953-E FILED

JAN 27 '05 2-59 PM

SURFACE TRANSPORTATION BOARD

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

Re: Refinancing of 1992 BNSF Railway Company
Leveraged Lease Financing of Railcars (BN 1992-D)

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 Memorandum of Amended and Restated Equipment Description (BN 1992-D), dated as of January 28, 2005, between Wilmington Trust Company, not in its individual capacity but solely as Owner Trustee, as lessor (the *"Lessor"*), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as lessee (the *"Lessee"*).

The enclosed document relates to the Equipment Lease Agreement (BN 1992-D), dated as of September 15, 1992, between the Lessee and the Lessor which was recorded with the Surface Transportation Board (as successor to the Interstate Commerce Commission) on September 29, 1992 at 11:40 A.M. under recordation number 17953.

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

Lessee: BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, Texas 76131-2828

Lessor: Wilmington Trust Company
Rodney Square North
1100 North Market Street
Wilmington, Delaware 19890-0001
Attention: Corporate Trust Administration (BN 1992-D)

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The equipment covered as of the date hereof by the aforesaid Memorandum of Amended and Restated Equipment Description consists of 40 GP28M Remanufactured Locomotives bearing the reporting marks within the series BN 1500 through BN 1524 and BNSF 1501 through BNSF 1539; all as specifically described in Exhibit A attached hereto.

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

Memorandum of Amended and Restated Equipment Description (BN 1992-D) between Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee, as Lessor and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as Lessee.

A fee of thirty-two dollars ($32.00) 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 Board for recordation to:

Robert Alvord, Esq.
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, D.C. 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-2991).

Sincerely,

CHAPMAN AND CUTLER LLP

By _____
Michael D. Robson

Enclosures

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
GP28M Remanufactured Locomotives	40	BN 1500; BNSF 1501 through BNSF 1502, inclusive; BN 1503; BNSF 1504; BN 1505; BNSF 1506 through BNSF 1510; inclusive; BN 1511; BNSF 1512 through BNSF 1516, inclusive; BN 1517; BNSF 1518; BN 1519; BNSF 1520 through BNSF 1522, inclusive; BN 1523 through BN 1524, inclusive; BNSF 1525 through BNSF 1539, inclusive

RECORDATION NO. 17953-E FILED

JAN 27 '05 2-59 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDED AND RESTATED EQUIPMENT DESCRIPTION
(BN 1992-D)

Memorandum of Amended and Restated Equipment Description, made and entered into as of January 28, 2005, by and between Wilmington Trust Company, as Owner Trustee, a Delaware banking corporation, not in its individual capacity, but solely as Owner Trustee, as Lessor (*"Lessor"*), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), a Delaware corporation, as Lessee (*"Lessee"*).

WITNESSETH:

1. The undersigned have entered into an Equipment Lease Agreement (BN 1992-D), dated as of September 15, 1992 (the *"Lease"*), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment.

2. The Lease (or memorandum thereof) was recorded with the Surface Transportation Board (as successor to the Interstate Commerce Commission) on September 29, 1992 at 11:40 A.M. under recordation number 17953 pursuant to Section 11301 of Title 49 of the United States Code.

3. The undersigned now desire to amend and restate the description of all railroad equipment currently subject to the Lease (the *"Equipment"*), the reporting marks and the road numbers of said Equipment. In connection therewith, attached hereto as Exhibit A is a true, correct and complete description of the Equipment and the reporting marks and road numbers of such Equipment as of the date hereof. Said Exhibit A shall amend and restate, effective as of the date first set forth hereinabove, all prior schedules, exhibits or other documents containing a description of the units of railroad equipment subject to the Lease and the reporting marks and the road numbers of said equipment.

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IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of 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 21st day of January, 2005.

BNSF RAILWAY COMPANY

By _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this ____ day of January, 2005.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of 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 January, 2005.

BNSF RAILWAY COMPANY

By _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this 21st day of January, 2005.

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

On this, the 21 day of January, 2005, before me, a Notary Public in and for said County and State, personally appeared Kathleen A. Pedelini, who being by me duly sworn, says that (s)he is the Financial Services Officer of WILMINGTON TRUST COMPANY, that said instrument was signed on January 21, 2005 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.

Michele Lauren Centrella

Name: MICHELE LAUREN CENTRELLA
Notary Public Notary Public - Delaware
My Commission Expires Expires May 17, 2006
Residing in DE

STATE OF TEXAS)
) SS:
COUNTY OF TARRANT)

On this ____ day of January, 2005, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed and sealed on January ___, 2005, on behalf of said corporation by authority of its Board of Directors; and 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

(SEAL)

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

On this, the ____ day of January, 2005, 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 January ___, 2005 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 TEXAS)
) SS:
COUNTY OF TARRANT)

On this 21st day of January, 2005, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed and sealed on January 21, 2005, on behalf of said corporation by authority of its Board of Directors; and 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.

NOTARY PUBLIC STATE OF TEXAS
JOYCE K. MALMGREN
Notary Public State of Texas
Commission Expires
OCTOBER 14, 2008

Joyce K. Malmgren
Name:
Notary Public –
My Commission Expires:
Residing in

(SEAL)

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
GP28M Remanufactured Locomotives	40	BN 1500; BNSF 1501 through BNSF 1502, inclusive; BN 1503; BNSF 1504; BN 1505; BNSF 1506 through BNSF 1510; inclusive; BN 1511; BNSF 1512 through BNSF 1516, inclusive; BN 1517; BNSF 1518; BN 1519; BNSF 1520 through BNSF 1522, inclusive; BN 1523 through BN 1524, inclusive; BNSF 1525 through BNSF 1539, inclusive