

JUN 30 '06 2-21 PM

SURFACE TRANSPORTATION BOARD

Law Offices of
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Towson, MD 21204
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June 30, 2006

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed two certified copies of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Agreement of Amendment, a secondary document, dated as of June 30, 2006. The primary document to which this is connected is recorded under Recordation No. 16095. We request that this document be recorded under Recordation No. 16095-N.

The names and addresses of the parties to the Memorandum of Agreement of Amendment are:

Lessee:

BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, TX 76131

Assignee:

ORIX USA Corporation
600 Town Park Lane, Suite 400
Kennesaw, GA 30144

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Owner Trustee:

U.S. Bank National Association
225 Franklin Street
Boston, MA 02110

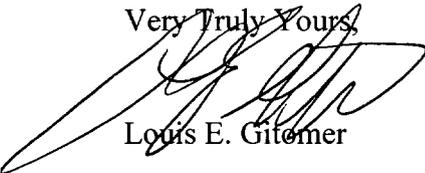
A description of the equipment covered by the Memorandum of Agreement of Amendment consists 16 GP39-2M and GP40-2M locomotives numbered BNSF 2800-2804, inclusive, 2875-2878, inclusive, 3000-3005, inclusive, and 3007.

A fee of \$ 34.00 is enclosed. Please return one copy to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Agreement of Amendment among BNSF Railway Company, 2500 Lou Menk Drive, Fort Worth, TX 76131, ORIX USA Corporation, 600 Town Park Lane, Suite 400, Kennesaw, GA 30144, and U.S. Bank National Association, 225 Franklin Street, Boston, MA 02110, covering 16 GP39-2M and GP40-2M locomotives numbered BNSF 2800-2804, inclusive, 2875-2878, inclusive, 3000-3005, inclusive, and 3007.

Very Truly Yours,


Louis E. Gitomer

Enclosures

JUN 30 '06 2-21 PM

MEMORANDUM OF AGREEMENT OF AMENDMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF AGREEMENT OF AMENDMENT (this "Agreement") is made as of the 30th day of June, 2006, by and among BNSF RAILWAY COMPANY (f/k/a Burlington Northern Railroad Company) ("Lessee"); U.S. BANK NATIONAL ASSOCIATION, successor in interest to The Connecticut Bank and Trust Company, National Association, in its individual capacity ("USBNA") and not in its individual capacity but solely as Owner Trustee ("Lessor"); and ORIX USA CORPORATION (f/k/a Orient Leasing USA Corp.) ("Assignee").

Lessee, Assignee and Lessor have entered into an Agreement of Amendment made as of the 30th day of June, 2006, whereby Assignee and Lessee have agreed to amend that certain Lease of Railroad Equipment dated as of November 1, 1988, as amended (the "Lease"), with respect to the Series A Units. The terms and conditions of the Lease remain unmodified and in full force and effect with respect to the Series B Units and the Series C Units. Capitalized terms used herein without definition shall have the meaning given them in the Lease.

This Memorandum of Agreement of Amendment may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Agreement of Amendment as of the date first written above.

BNSF RAILWAY COMPANY

Lessee

By: [Signature]
Name: [Signature]
Title: [Signature]

STATE OF Texas :
COUNTY OF Tarrant :

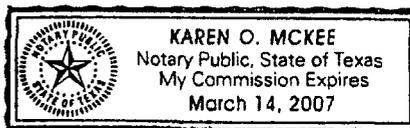
TO WIT:

On this 28th day of June, 2006, before me personally appeared Harry Baldaccini, to me personally known, who, being by me duly sworn, did say that he/she is Dir. Executive Director of BNSF RAILWAY COMPANY, and that the foregoing document was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of said instrument was the free act and deed of said corporation.

[Signature]
Notary Public

My Commission Expires:

3-14-07



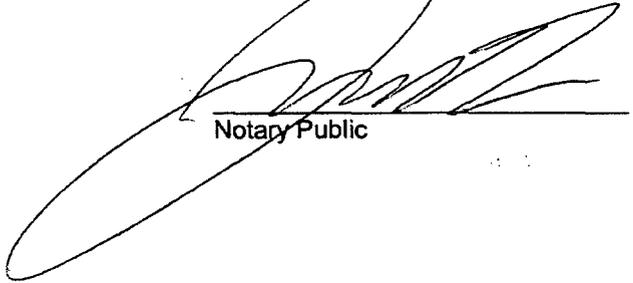
U.S. BANK NATIONAL ASSOCIATION, successor in interest to The Connecticut Bank and Trust Company, National Association, not in its individual capacity but solely as Owner Trustee
Lessor



By: David W. Doucette
Name: _____
Title: Vice President

STATE OF MASSACHUSETTS :
COUNTY OF SUFFOLK : TO WIT:

On this 28th day of June, 2006, before me personally appeared David W. Doucette, to me personally known, who, being by me duly sworn, did say that he/she is Vice President of U.S. BANK NATIONAL ASSOCIATION, and that the foregoing document was signed on behalf of said national association by authority of its Board of Directors, and he/she acknowledged that the execution of said instrument was the free act and deed of said national association.



Notary Public

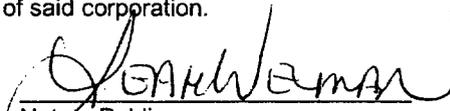
My Commission Expires:
May 3, 2013

ORIX USA CORPORATION
Assignee

By: 
Name: GARY A. CORR
Title: AUTHORIZED REPRESENTATIVE OF ORIX USA CORPORATION

STATE OF GEORGIA :
COUNTY OF COBB : TO WIT:

On this 27TH day of JUNE, 2006, before me personally appeared GARY CORR, to me personally known, who, being by me duly sworn, did say that he/she is AUTHORIZED REPRESENTATIVE of ORIX USA CORPORATION, and that the foregoing document was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of said instrument was the free act and deed of said corporation.


Notary Public

My Commission Expires:

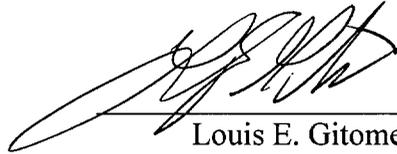
Notary Public, Cobb County, Georgia
My Commission Expires August 24, 2008

AMENDED APPENDIX A TO LEASE

<u>Manufacturer/Remanufacturer</u>	<u>Model</u>	<u>Road Number</u>	
		<u>Current</u>	<u>Former</u>
EMD/Morrison Knudsen	GP39-2M	BNSF 2800	BN 2800
EMD/Morrison Knudsen	GP39-2M	BNSF 2801	BN 2801
EMD/Morrison Knudsen	GP39-2M	BNSF 2802	BN 2802
EMD/Morrison Knudsen	GP39-2M	BNSF 2803	BN 2803
EMD/Morrison Knudsen	GP39-2M	BNSF 2804	BN 2804
EMD/Morrison Knudsen	GP39-2M	BNSF 2875	BN 2875
EMD/Morrison Knudsen	GP39-2M	BNSF 2876	BN 2876
EMD/Morrison Knudsen	GP39-2M	BNSF 2877	BN 2877
EMD/Morrison Knudsen	GP39-2M	BNSF 2878	BN 2878
EMD/Morrison Knudsen	GP40-2M	BNSF 3000	BN 3500
EMD/Morrison Knudsen	GP40-2M	BNSF 3001	BN 3501
EMD/Morrison Knudsen	GP40-2M	BNSF 3002	BN 3503
EMD/Morrison Knudsen	GP40-2M	BNSF 3003	BN 3504
EMD/Morrison Knudsen	GP40-2M	BNSF 3004	BN 3505
EMD/Morrison Knudsen	GP40-2M	BNSF 3005	BN 3506
EMD/Morrison Knudsen	GP40-2M	BNSF 3007	BN 3508

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Agreement of Amendment, dated as of June 30, 2006, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.

A handwritten signature in black ink, appearing to read 'L. E. Gitomer', is written over a horizontal line.

Louis E. Gitomer
June 30, 2006