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August 7, 2006

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

RECORDATION NO. 26486-A FILED

AUG 07 '06 9-03 AM

SURFACE TRANSPORTATION BOARD

Re: BNSF Railway Company
Leveraged Lease Financing
BNSF 2006-L

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 Trust Indenture and Security Agreement (BNSF 2006-L), dated as of August 9, 2006, between U.S. Bank Trust National Association, as owner trustee of the BNSF 2006-L Statutory Trust (the "Owner Trustee"), and Wells Fargo Bank Northwest, National Association, as indenture trustee (the "Indenture Trustee"), a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement (BNSF 2006-L), dated as of August 9, 2006, between BNSF Railway Company, as lessee (the "Lessee") and U.S. Bank Trust National Association, as Owner Trustee, as Lessor which is being submitted for recording concurrently therewith.

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

Owner Trustee:	U.S. Bank Trust National Association 225 Asylum Street, 23 rd Floor Hartford, Connecticut 06103 Attention: Corporate Trust Services
Indenture Trustee:	Wells Fargo Bank Northwest, National Association 299 South Main Street, 12th Floor MAC: U1228-120 Salt Lake City Utah 84111 Attention: Corporate Trust Department

CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Trust Indenture and Security Agreement consists of 30 ES44AC Locomotives bearing the reporting marks within the series BNSF 6001 through BNSF 6030, inclusive all as specifically described in Exhibit A attached hereto.

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

Memorandum of Trust Indenture and Security Agreement (BNSF 2006-L) between U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2006-L Statutory Trust and Wells Fargo Bank Northwest, National Association, as Indenture Trustee.

A fee of thirty-four dollars (\$34.00) 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
Michael D. Robson

Enclosures

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
ES44AC Locomotives	30	BNSF 6001 through BNSF 6030, inclusive

AUG 07 '06

9-03 AM

MEMORANDUM OF TRUST INDENTURE AND SECURITY AGREEMENT
(BNSF 2006-L)

SURFACE TRANSPORTATION BOARD

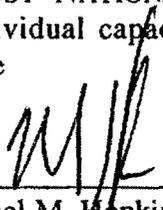
Memorandum of Trust Indenture and Security Agreement, made and entered into as of August 9, 2006, by and between U.S. Bank Trust National Association, a national banking association, not in its individual capacity, but solely as Owner Trustee ("*Owner Trustee*") of the BNSF 2006-L Statutory Trust, and Wells Fargo Bank Northwest, National Association, a national banking association, as Indenture Trustee ("*Indenture Trustee*").

WITNESSETH:

The undersigned have entered into that certain Trust Indenture and Security Agreement (BNSF 2006-L), dated as of August 1, 2006 (the "*Trust Indenture*"), by which the Owner Trustee has granted a security interest in certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto to the Indenture Trustee in order to secure the Owner Trustee's performance of its obligations as described in the Trust Indenture.

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.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By  _____
Name: Michael M. Hopkins
Title: Vice President

Executed on this 2 day of August, 2006.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By _____
Name: Brett R. King
Title: Vice President

Executed on this ___ day of August, 2006..

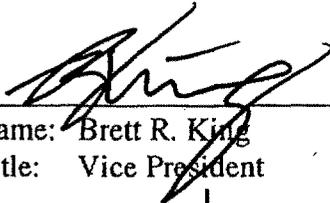
IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By _____
Name: Michael M. Hopkins
Title: Vice President

Executed on this ____ day of August, 2006.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By  _____
Name: Brett R. King
Title: Vice President

Executed on this 2nd day of August, 2006.

STATE OF CONNECTICUT)
)
) SS:
COUNTY OF HARTFORD)

On this, the 2nd day of August, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on August 2, 2006 on behalf of said association 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 association.

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

Karen R. Felt

Name: KAREN R. FELT
Notary Public NOTARY PUBLIC
My Commission Expires My Commission Expires 02/28/2009
Residing in Connecticut

STATE OF UTAH)
)
) SS:
COUNTY OF SALT LAKE)

On this, the ___ day of August, 2006, before me, a Notary Public in and for said County and State, personally appeared Brett R. King, who being by me duly sworn, says that he is the Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on August ___, 2006 on behalf of said association 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 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 CONNECTICUT)
)
) SS:
COUNTY OF HARTFORD)

On this, the ____ day of August, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on August ____, 2006 on behalf of said association 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 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 UTAH)
)
) SS:
COUNTY OF SALT LAKE)

On this, the 2nd day of August, 2006, before me, a Notary Public in and for said County and State, personally appeared Brett R. King, who being by me duly sworn, says that he is the Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on August 2, 2006 on behalf of said association 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 association.

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

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

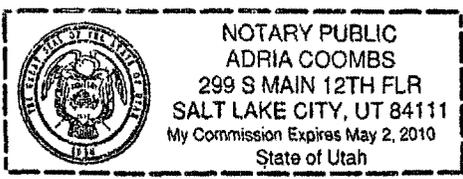


EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
ES44AC Locomotives	30	BNSF 6001 through BNSF 6030, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 8/7/06



Robert W. Alvord