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June 14, 2007

RECORDATION NO. 27015-15 FILED

JUN 14 '07 -11 30 AM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
395 E. Street, S.W.
Washington, DC 20423-0001

Re: BNSF Railway Company
Leveraged Lease Financing
BNSF 2007-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 Lease Assignment (BNSF 2007-D), dated as of June 18, 2007, among Wells Fargo Bank Northwest, National Association, as indenture trustee (the "Indenture Trustee" or the "Assignee"), and U.S. Bank Trust National Association, not in its individual capacity, but solely as owner trustee of the BNSF 2007-D Statutory Trust (the "Owner Trustee" or the "Assignor"), 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 2007-D), dated as of June 18, 2007, between the Owner Trustee, as Lessor and BNSF Railway Company, as Lessee, which is being submitted for recording concurrently therewith.

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

Indenture Trustee and Assignee: Wells Fargo Bank Northwest, National Association
299 South Main Street, 12th Floor
MAC: U1228-120
Salt Lake City, Utah 84111
Attention: Corporate Trust Department

Owner Trustee and Assignor: U.S. Bank Trust National Association
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103
Attention: Corporate Trust Services

CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Lease Assignment consists of 125 40' Doublestack Cars bearing the reporting marks within the series BNSF 239600 through BNSF 239724, inclusive; all as specifically described in Exhibit A attached hereto.

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

Memorandum of Lease Assignment (BNSF 2007-D) among Wells Fargo Bank Northwest, National Association, as Indenture Trustee and U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2007-D Statutory Trust.

A fee of thirty-five dollars (\$35.00) 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
40' Doublestack Cars	125	BNSF 239600 through BNSF 239724, inclusive

JUN 14 '07 -11 30 AM

**MEMORANDUM OF LEASE ASSIGNMENT
(BNSF 2007-D)**

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Assignment, made and entered into as of June 18, 2007, 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 2007-D Statutory Trust, and Wells Fargo Bank Northwest, National Association, a national banking association, as Indenture Trustee ("*Indenture Trustee*").

WITNESSETH:

1. The Owner Trustee and BNSF Railway Company ("*Lessee*") have entered into an Equipment Lease Agreement (BNSF 2007-D), dated as of June 1, 2007 (as amended, supplemented or modified, the "*Lease*"), covering certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

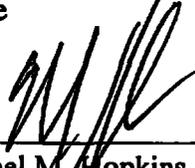
2. A memorandum of said Lease is being recorded with the Surface Transportation Board concurrently herewith pursuant to Section 11301 of Title 49 of the United States Code.

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (BNSF 2007-D), dated as of June 1, 2007 (as amended, supplemented or modified, the "*Trust Indenture*"), pursuant to which U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee, has assigned the aforesaid Lease and the rents and other proceeds therefrom (with certain exceptions) to Wells Fargo Bank Northwest, National Association, as Indenture Trustee.

4. A memorandum of said Trust Indenture is being recorded with the Surface Transportation Board concurrently herewith pursuant to Section 11301 of Title 49 of the United States Code.

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.

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 8 day of June, 2007.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By _____

Name:

Title:

Executed on this ____ day of June, 2007.

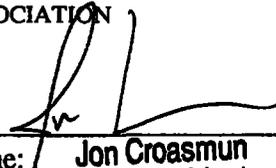
IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

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 June, 2007.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By  _____
Name: Jon Croasmun
Title: Vice President

Executed on this 8th day of June, 2007.

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

On this, the 8 day of June, 2007, 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 a Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on June 8, 2007 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.

Sus. P McNally
Name: _____
Notary Public
My Commission Expires: Connecticut
Residing in _____

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

SUSAN P. McNALLY
NOTARY PUBLIC
MY COMMISSION EXPIRES MARCH 31,2010

On this, the ____ day of June, 2007, 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 WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on June ____, 2007 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 CONNECTICUT)
)
) SS:
COUNTY OF HARTFORD)

On this, the ____ day of June, 2007, 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 a Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on June ____, 2007 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 20th day of June, 2007, before me, a Notary Public in and for said County and State, personally appeared Jon Croasmun, who being by me duly sworn, says that (s)he is the Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on June 2, 2007 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.

Adria Coombs

Name:
Notary Public
My Commission Expires:
Residing in _____

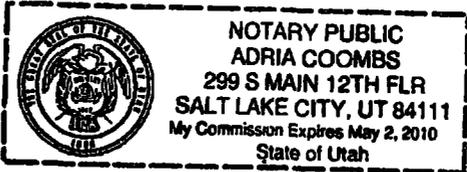


EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
40' Doublestack Cars	125	BNSF 239600 through BNSF 239724, 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:

6/14/07



Robert W. Alvord