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June ~~14~~, 2007

RECORDATION NO. 27014 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-C

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 Equipment Lease Agreement (BNSF 2007-C), dated as of June 18, 2007, between U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2007-C Statutory Trust, as lessor (the "*Lessor*"), and BNSF Railway Company, as lessee (the "*Lessee*"), a primary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

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

The equipment covered as of the date hereof by the aforesaid Memorandum of Equipment Lease Agreement consists of 255 Bulkhead Flatcars bearing the reporting marks within the series BNSF 546045 through BNSF 546299, inclusive, 9 ES44DC Locomotives bearing the reporting marks within the series BNSF 7505 through BNSF 7513, inclusive, 210 Triple Hopper Cars bearing the reporting marks within the series BNSF 638000 through BNSF 638209, inclusive and 162 Ballast Cars bearing the reporting marks within the series

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BNSF 912200 through BNSF 912361, inclusive; all as specifically described in Exhibit A attached hereto.

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

Memorandum of Equipment Lease Agreement (BNSF 2007-C) between U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2007-C Statutory Trust, as Lessor and BNSF Railway Company, as Lessee.

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
Bulkhead Flatcars	255	BNSF 546045 through BNSF 546299, inclusive
ES44DC Locomotives	9	BNSF 7505 through BNSF 7513, inclusive
Triple Hopper Cars	210	BNSF 638000 through BNSF 638209, inclusive
Ballast Cars	162	BNSF 912200 through BNSF 912361, inclusive

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**MEMORANDUM OF EQUIPMENT LEASE AGREEMENT
(BNSF 2007-C)****SURFACE TRANSPORTATION BOARD**

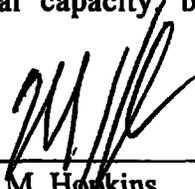
Memorandum of Equipment Lease Agreement, made and entered into as of June 18, 2007, by and between U.S. Bank Trust National Association, as Owner Trustee, a national banking association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2007-C Statutory Trust, as Lessor ("*Lessor*"), and BNSF Railway Company, a Delaware corporation, as Lessee ("*Lessee*").

WITNESSETH:

The undersigned have entered into that certain Equipment Lease Agreement (BNSF 2007-C), dated as of June 1, 2007 (the "*Lease Agreement*"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto, effective as of the date first set forth hereinabove and subject to the term defined in said Lease Agreement.

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 12 day of June, 2007.

BNSF RAILWAY COMPANY

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

Executed on this ____ day of June, 2007.

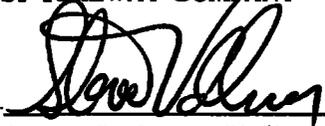
IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

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 June, 2007.

BNSF RAILWAY COMPANY

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

Executed on this 12 day of June, 2007.

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 TEXAS)
)
) SS:
COUNTY OF TARRANT)

On this 11th day of June, 2007, 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 on June 12, 2007, 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.

Karen O. McKee
Name: Karen O. McKee
Notary Public
My Commission Expires: 3-26-2011
Residing in Tarrant County, TX

(SEAL)

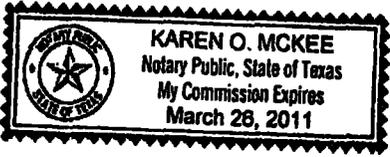


EXHIBIT A**UNITS**

EQUIPMENT	QUANTITY	REPORTING MARKS
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Ballast Cars	162	BNSF 912200 through BNSF 912361, 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