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September 24, 2007

RECORDATION NO. 17027-H FILED

SEP 24 '07 -8 00 AM

SURFACE TRANSPORTATION BOARD

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

Re: Refinancing of 1990 BNSF Railway Company
Leveraged Lease Financing of Equipment (BN 1990-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 Lease Assignment (BN 1990-C), dated as of September 26, 2007, among U.S. Bank National Association, as indenture trustee (the *"Indenture Trustee"* or the *"Assignee"*), and Wilmington Trust Company, not in its individual capacity, but solely as owner trustee (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 Equipment Lease Agreement (BN 1990-C), dated as of September 14, 1990, between BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as lessee (the *"Lessee"*) and Wilmington Trust Company, as Owner Trustee, as Lessor, which was recorded (or a memorandum of which was recorded) with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on September 27, 1990 at 12:05 P.M. under recordation number 17027.

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

Owner Trustee and Assignor:
Wilmington Trust Company
Rodney Square North
1100 North Market Street
Wilmington, Delaware 19890-0001
Attention: Corporate Trust Administration (BN 1990-C)

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Indenture Trustee and Assignee: U.S. Bank National Association
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103
Attention: Corporate Trust Services (BN 1990-C)

The equipment covered as of the date hereof by the aforesaid Memorandum of Lease Assignment consists of 47 Remanufactured Locomotives bearing the road numbers and the BNSF or BN reporting marks, 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 (BN 1990-C).

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
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, DC 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

1990-C

Equipment Description
Number of Units forty-seven (47)
Model Locomotives

Old Reporting Mark and Road Numbers		New Reporting Mark and Road Numbers	
BN	2833	BNSF	2833
BN	2834	BNSF	2834
BN	2881	BNSF	2881
BN	2882	BNSF	2882
BN	2883	BNSF	2883
BN	2884	BNSF	2884
BN	2900	BNSF	2900
BN	2901	BNSF	2901
BN	2902	BNSF	2902
BN	2903	BNSF	2903
BN	2904	BNSF	2904
BN	2905	BNSF	2905
BN	2906	BNSF	2906
BN	2907	BNSF	2907
BN	2908	BNSF	2908
BN	2909	BNSF	2909
BN	2910	BNSF	2910
BN	2911	BNSF	2911
BN	2912	BNSF	2912
BN	2913	BNSF	2913
BN	2914	BNSF	2914
BN	2915	BNSF	2915
BN	2916	BNSF	2916
BN	2917	BNSF	2917
BN	2918	BNSF	2918
BN	2919	BNSF	2919
BN	2920	BNSF	2920
BN	2921	BNSF	2921
BN	2922	BNSF	2922
BN	2923	BNSF	2923
BN	2924	BNSF	2924
BN	2935	BNSF	2935
BN	2936	BNSF	2936
BN	2937	BNSF	2937
BN	2938	BNSF	2938
BN	2939	BNSF	2939
BN	2940	BNSF	2940
BN	2960	BNSF	2960
BN	2962	BNSF	2962
BN	2963	BNSF	2963
BN	2964	BNSF	2964
BN	2965	BNSF	2965
BN	2966	BNSF	2966
BN	2967	BNSF	2967
BN	2982	BNSF	2982
BN	2983	BNSF	2983
BN	2984	BNSF	2984

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE ASSIGNMENT
(BN 1990-C)

Memorandum of Lease Assignment, made and entered into as of September 26, 2007, by and between Wilmington Trust Company, a Delaware banking corporation, not in its individual capacity, but solely as Owner Trustee (*"Owner Trustee"*) under the Amended and Restated Trust Agreement (BN 1990-C) dated as of September 26, 2007 between the Owner Trustee, in its individual capacity and the institution referred to therein as Owner Participant, and U.S. Bank 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 (BN 1990-C), dated as of September 14, 1990 (as amended, supplemented or modified, the *"Lease"*), covering certain locomotives bearing reporting marks as listed on Exhibit A attached hereto.

2. The Lease (or a memorandum thereof) was recorded with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on September 27, 1990 at 12:05 P.M. under recordation number 17027 pursuant to Section 11303 of Title 49 of the United States Code (now known as Section 11301 of Title 49 of the United States Code).

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (BN 1990-C), dated as of September 26, 2007, pursuant to which Wilmington Trust Company, 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 U.S. Bank National Association, as Indenture Trustee.

4. A memorandum of said Trust Indenture and Security Agreement 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.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By _____
Name:
Title: JAMES P. LAWLER
Vice President

Executed on this 11th day of September, 2007.

U.S. BANK NATIONAL ASSOCIATION, as Indenture Trustee

By _____
Name:
Title:

Executed on this ___ day of September, 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.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By _____
Name:
Title:

Executed on this ___ day of September, 2007.

U.S. BANK NATIONAL ASSOCIATION, as Indenture Trustee

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

Executed on this 14 day of September, 2007.

STATE OF DELAWARE)
) SS.:
COUNTY OF NEW CASTLE)

On this, the 11 day of September, 2007, before me, a Notary Public in and for said County and State, personally appeared James P. Lawler, who being by me duly sworn, says that (s)he is the Vice President of WILMINGTON TRUST COMPANY, that said instrument was signed on September 11, 2007 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.

Amanda E. Gamble

Name:
Notary Public AMANDA E. GAMBLE
Notary Public - State of Delaware
My Commission Expires: My Comm. Expires May 15, 2011
Residing in _____

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

On this, the ___ day of September, 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 U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on September ___, 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 DELAWARE)
) SS.:
COUNTY OF NEW CASTLE)

On this, the ___ day of September, 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 WILMINGTON TRUST COMPANY, that said instrument was signed on September ___, 2007 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 CONNECTICUT)
) SS.:
COUNTY OF HARTFORD)

On this, the 14 day of September, 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 (s)he is the Vice President of U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on September 14, 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.

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

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

EXHIBIT A

1990-C

Equipment Description

Number of Units forty-seven (47)
Model Locomotives

Old Reporting Mark and Road Numbers		New Reporting Mark and Road Numbers	
BN	2833	BNSF	2833
BN	2834	BNSF	2834
BN	2881	BNSF	2881
BN	2882	BNSF	2882
BN	2883	BNSF	2883
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BN	2963	BNSF	2963
BN	2964	BNSF	2964
BN	2965	BNSF	2965
BN	2966	BNSF	2966
BN	2967	BNSF	2967
BN	2982	BNSF	2982
BN	2983	BNSF	2983
BN	2984	BNSF	2984

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: 9/24/07

Robert W. Alvord