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April 29, 2008

RECORDATION NO. 19477-L FILED Salt Lake City
801 South Main Street
Salt Lake City, UT 84111
(801) 533-0066

APR 29 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

Ms. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: Refinancing of SPT 1995-D Union Pacific Railroad Company
Leveraged Lease Financing of Equipment

Dear Ms. Quinlan:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two executed copies of the Memorandum of Lease Assignment (SPT 1995-D), dated as of April 30, 2008, between Wells Fargo Bank Northwest, N.A., as indenture trustee (the "Indenture Trustee" or the "Assignee"), and U.S. Bank National Association (successor-in-interest to State Street Bank and Trust Company), not in its individual capacity, but solely as owner trustee of the SPT 1995-D 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 Lease of Railroad Equipment SPT 1995-D dated as of June 15, 1995 between Union Pacific Railroad Company (successor to Southern Pacific Transportation Company), as Lessee and the Owner Trustee, as Lessor, a memorandum of which was recorded with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on June 21, 1995 at 10:00 A.M. under recordation number 19477.

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

Indenture Trustee
and Assignee: Wells Fargo Bank Northwest, N.A.
299 South Main Street, 12th Floor
MAC: U1228-120
Salt Lake City, Utah 84111
Attention: Corporate Trust Department (SPT 1995-D)

Owner Trustee
and Assignor: U.S. Bank National Association
One Federal Street, 3rd Floor
Boston, Massachusetts 02110
Attention: Corporate Trust Services (SPT 1995-D)

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1678366

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The equipment covered consists of 75 General Electric AC4400 CW Diesel-Electric Freight Locomotives bearing the reporting marks and road numbers within the series SP 309 through SP 355 and UP 6170 through UP 6424, 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 (SPT 1995-D).

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

MDR:kk
Enclosures

Law Offices of
CHAPMAN AND CUTLER LLP

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
General Electric AC 4400 CW Diesel-Electric Freight Locomotives	75	SP 309
		SP 319
		SP 335
		SP 343
		SP 352
		SP 355
		UP 6170
		UP 6197
		UP 6216
		UP 6302
		UP 6325 - UP 6326
		UP 6328
		UP 6340
		UP 6348 - UP 6352
		UP 6354 - UP 6363
		UP 6365 - UP 6372
		UP 6374
		UP 6377 - UP 6379
		UP 6381 - UP 6383
		UP 6385 - UP 6389
		UP 6391 - UP 6392
		UP 6394
		UP 6396 - UP 6398
		UP 6400
		UP 6402 - UP 6419
		UP 6424

RECORDATION NO. 19477-L FILED

APR 29 '08 -8 00 AM

**MEMORANDUM OF LEASE ASSIGNMENT
(SPT 1995-D)**

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Assignment effective as of April 30, 2008, by and between U.S. Bank National Association (successor-in-interest to State Street Bank and Trust Company), a national banking association, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-D Trust ("*Owner Trustee*"), and Wells Fargo Bank Northwest, N.A., a national banking association, as Indenture Trustee ("*Indenture Trustee*").

WITNESSETH:

1. Owner Trustee and Union Pacific Railroad Company (successor to Southern Pacific Transportation Company) ("*Lessee*") have entered into a Lease of Railroad Equipment SPT 1995-D dated as of June 15, 1995 (as amended, supplemented or modified, the "*Lease*"), covering certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

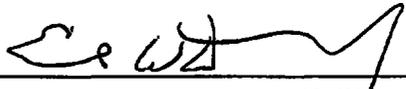
2. A memorandum of the Lease was recorded with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on June 21, 1995 at 10:00 A.M. under recordation number 19477 pursuant to Section 11303 of Title 49 of the United States Code (now known as Section 11301 of Title 49 of the United States Code).

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (SPT 1995-D), dated as of April 30, 2008 (as amended, supplemented or modified, the "*Indenture*"), pursuant to which U.S. Bank 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, N.A., as Indenture Trustee.

4. A memorandum of said 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 NATIONAL ASSOCIATION, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-D Trust

By 
Name: **EARL W. DENNISON JR.**
Title: **VICE PRESIDENT**

Executed on this 11th day of April, 2008.

WELLS FARGO BANK NORTHWEST, N.A., as Indenture Trustee

By _____
Name:
Title:

Executed on this ___ day of April, 2008.

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 NATIONAL ASSOCIATION, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-D Trust

By _____
Name:
Title:

Executed on this ____ day of April, 2008.

WELLS FARGO BANK NORTHWEST, N.A., as Indenture Trustee

By H. Russell Hettinger
Name: H. Russell Hettinger
Title: Vice President

Executed on this 16th day of April, 2008.

COMMONWEALTH OF MASSACHUSETTS)

) SS.:

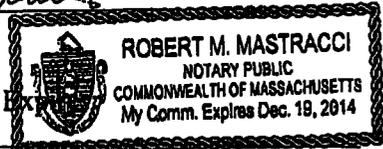
COUNTY OF SUFFOLK)

On this, the 11th day of April, 2008, before me, a Notary Public in and for said County and State, personally appeared EARL W. DENNISON JR., 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 April 11, 2008 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.

Robert M. Mastracci

Name:
Notary Public
My Commission Expires
Residing in _____



(SEAL)

STATE OF UTAH)

) SS.:

COUNTY OF SALT LAKE)

On this, the _____ day of April, 2008, 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, N.A., that said instrument was signed on April _____, 2008 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 _____

(SEAL)

COMMONWEALTH OF MASSACHUSETTS)
) SS.:
COUNTY OF SUFFOLK)

On this, the _____ day of April, 2008, 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 April ____, 2008 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.

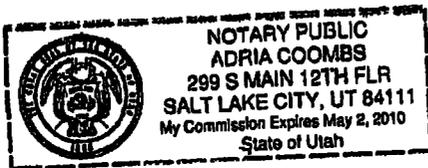
Name:
Notary Public
My Commission Expires:
Residing in _____

(SEAL)

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

On this, the 16th day of April, 2008, before me, a Notary Public in and for said County and State, personally appeared H. Russell Hettinger, who being by me duly sworn, says that (s)he is the Vice President of WELLS FARGO BANK NORTHWEST, N.A., that said instrument was signed on April 16, 2008 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 _____

(SEAL)

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
General Electric AC 4400 CW Diesel-Electric Freight Locomotives	75	SP 309 SP 319 SP 335 SP 343 SP 352 SP 355 UP 6170 UP 6197 UP 6216 UP 6302 UP 6325 - UP 6326 UP 6328 UP 6340 UP 6348 - UP 6352 UP 6354 - UP 6363 UP 6365 - UP 6372 UP 6374 UP 6377 - UP 6379 UP 6381 - UP 6383 UP 6385 - UP 6389 UP 6391 - UP 6392 UP 6394 UP 6396 - UP 6398 UP 6400 UP 6402 - UP 6419 UP 6424

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: 4/29/08



Robert W. Alvord