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LAW OFFICES OF  
**LOUIS E. GITOMER**

**SURFACE TRANSPORTATION BOARD**

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600 BALTIMORE AVENUE  
TOWSON, MARYLAND 21204-4022  
(202) 466-0532  
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LOUIS E. GITOMER  
LOC\_GITOMER@VERIZON.NET

May 25, 2010

Cynthia T Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease, a primary document, dated as of March 22, 2010. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease are:

Lessor:

MassMutual Asset Finance LLC  
2 Hampshire Street, Suite 101  
Foxborough, MA 02035

Lessee:

BNSF Railway Company  
2650 Lou Menk Drive  
Fort Worth, TX 76161-0057

A description of the equipment covered by the Memorandum of Lease consists of two Konecranes Model RMG wide span rail mounted gantry cranes numbered K0703 and K070461.

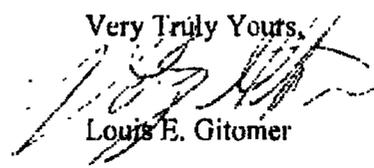
A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer  
600 Baltimore Avenue, Suite 301  
Towson, MD 21204  
Lou\_Gitomer@verizon.net

Ms. Cynthia T. Brown  
May 25, 2010  
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A short summary of the document to appear in the index follows: a Memorandum of Lease between MassMutual Asset Finance LLC, 2 Hampshire Street, Suite 101, Foxborough, MA 02035, and BNSF Railway Company, 2650 Lou Menk Drive, Fort Worth, TX 76161-0057, covering two Konecranes Model RMG wide span rail mounted gantry cranes numbered K0703 and K070461.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MAY 25 '10 - 9 51 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

This Memorandum of Lease ("Memorandum") is entered into as of March 22, 2010, by and between MassMutual Asset Finance LLC, a Delaware limited liability company having its principal place of business at 2 Hampshire Street, Suite 101, Foxborough, MA 02035 ("Lessor"), and BNSF Railway Company, a Delaware corporation having its principal place of business at 2650 Lou Menk Drive, Fort Worth, TX 76161-0057 ("Lessee").

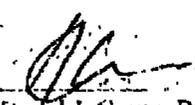
Lessor and Lessee have entered into Lease Agreement No. 99 effective as of July 27, 2006 (as amended, supplemented or otherwise modified from time to time, the "Master Lease"). Pursuant to the Master Lease, Lessor and Lessee may enter into one or more Equipment Schedules from time to time that are identified as being pursuant to the Master Lease and incorporate by reference the terms and conditions of the Master Lease (each, as amended, supplemented or otherwise modified from time to time, an "Equipment Schedule").

Lessor and Lessee have entered into the Equipment Schedule described on the attached Exhibit A, which is incorporated hereby by this reference, pursuant to which Lessor will lease the property described on Exhibit A (the "Equipment") to Lessee for the initial term described on Exhibit A.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first above written.

MASSMUTUAL ASSET FINANCE LLC

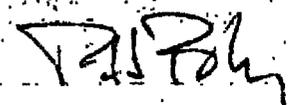
Lessor

By: 

David J. Gouin, President

BNSF RAILWAY COMPANY

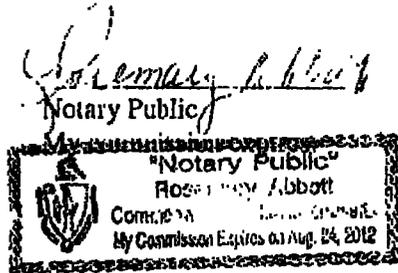
Lessee

By: Name: TODD BAILEYTitle: DIRECTOR FINANCE

Commonwealth of Massachusetts )  
 ) ss.  
County of Norfolk )

On March 22, 2010, before me personally appeared David J. Coutu, of MassMutual Asset Finance LLC, personally known to me to be the person whose name is subscribed to the within instrument, who being by me duly sworn says that he is the President of such company, and that he executed the foregoing instrument on behalf of said company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

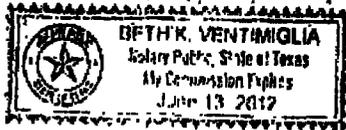
[NOTARIAL SEAL]



State of Texas )  
 ) ss.  
County of Tarrant )

On March 22, 2010, before me personally appeared Todd Bailey of BNSF Railway Company, personally known to me to be the person whose name is subscribed to the within instrument, who being by me duly sworn says that he / she is the Director Finance of such company, and that he/she executed the foregoing instrument on behalf of said company by authority of its board of directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

[NOTARIAL SEAL]



Beth K. Ventimiglia  
Notary Public  
My commission expires 6/13/2012

Exhibit A  
to  
Memorandum of Lease

1. Equipment Schedule: Equipment Schedule No. 038.
2. Initial Term. The initial term of Equipment Schedule No. 038 is 84 months, commencing on November 30, 2007.
3. Equipment: The Equipment covered by Equipment Schedule No. 038 consists of the following described property together with all addition, attachments, accessories and accessions thereto, whether or not furnished by the supplier of the Equipment, any and all substitutions, replacements or exchanges therefor and any and all proceeds (including insurance proceeds) of the foregoing:

One (1) Konecranes Model RMG wide span rail mounted gantry crane bearing serial number G727 (BNSF No. K0703); and

One (1) Konecranes Model RMG wide span rail mounted gantry crane bearing serial number G728 (BNSF No. K0704);

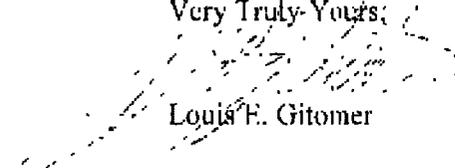
Ms. Cynthia T. Brown

May 25, 2010

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Very Truly Yours,

  
Louis F. Gitomer

Enclosure