First Union Rail Corporation
NC5811
Commercial Leasing Group
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018
Tel 847 318-7575
847 318-7588

RECORDATION NO. 24333 FILED

FEB 25 '03 4-12 PM

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

February 21, 2003

RECEIVED FEB 25 MAIL MANAGEMENT STB

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals and one (1) copy of a Memorandum of Lease Agreement, dated January 2, 2002, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018	Lessee:	Koch Nitrogen Company 4111 East 37th Street Wichita, KS 67220

A description of the railroad equipment covered by the enclosed document is twenty-five (25) 4750 cubic foot covered hopper cars, with FURX marks (See Exhibit A for numbers).

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

Also enclosed is a check in the amount of $30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone
Manager of Documentation

Enclosures

(KOCH002)

RECORDATION NO. 24333 FILED

FEB 25 '03 4-12 PM

ASSGN. NO.: KOCH002

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 2nd day of January, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Koch Nitrogen Company ("Lessee"), a ~~Kansas~~ Nebraska corporation. SPN

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 1, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 25, 2001 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

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

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

ATTEST:

By: K. A. Dombrowski

Name: K. A. DOMBROWSKI

Title: DIRECTOR OF DOCUMENTATION

Executed on this 2nd day of January ~~2001~~ 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 2nd day of January, ~~2001~~ 2002.

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)

OFFICIAL SEAL
SUSAN GROKULSKY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 8-14-2004

LESSEE:

KOCH NITROGEN COMPANY

By: _____

Name: Stephen P. Nowicki

Title: Director of Real

ATTEST:

By: _____

Name: Todd Stuart

Title: Logistics Coordinator

Executed on this 20 day of DECEMBER, 2001.

[CORPORATE SEAL]

Vicki D. Hill
NOTARY PUBLIC
State of Kansas
MY APPT EXPIRES 04-03-03

STATE OF KANSAS

COUNTY OF SEDGWICK

I, VICKI D HILL, a Notary Public of the County and State aforesaid, certify that _____ personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 20 day of DECEMBER, 2001.

_____
Notary Public

Commission Expires:

04-03-03
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF RAILCARS:	Twenty-five (25)
DESCRIPTION OF RAILCARS:	4,750 cu. ft. capacity covered hopper cars with linings
CAR NUMBERS:	FURX 828241
	FURX 828294
	FURX 828296
	FURX 828334
	FURX 828338
	FURX 828340
	FURX 828346
	FURX 828356
	FURX 828389
	FURX 828552
	FURX 828580
	FURX 828604
	FURX 828605
	FURX 828625
	FURX 828640
	FURX 828641
	FURX 828653
	FURX 828655
	FURX 828657
	FURX 828669
	FURX 828696
	FURX 828770
	FURX 828772
	FURX 828810
	FURX 828916