



First Union Rail Corporation
 One O'Hare Center
 6250 River Road, Suite 5000
 Rosemont, IL 60018-4214
 Tel 847 318-7575
 Fax 847 318-7588

VIA UPS NEXT DAY AIR

December 21, 2000

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



RECORDATION NO. 22335A FILED

DEC 27 '00 3-4 5 PM

Re: Memorandum of Lease Agreement

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated August 24, 2000, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation number 22335.

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

<p>Lessor: First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018</p>	<p>Lessee: Transammonia, Inc. 400 North Ashley Drive, Suite 1900 Tampa, FL 33602-4326</p>
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A description of the railroad equipment covered by the enclosed document is eleven (11) DOT111A100W3, 13,500 gallon tank cars with car numbers TGOX 1524, 1527, 1647, 1652, 1655, 1657, 1659, 1674, 1676, 1680, 1682.

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

Memorandum of Lease between First Union Rail Corporation, Lessor and Transammonia, Inc., Lessee, covering eleven (11) DOT111A100W3, 13,500 gallon tank cars with car numbers TGOX 1524, 1527, 1647, 1652, 1655, 1657, 1659, 1674, 1676, 1680, 1682.

Also enclosed is a check in the amount of \$26.00 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,

Tiffany Chase-Morrison
 Manager of Documentation

Enclosures

(TRMN009)

DEC 27 '00 3-4 5 PM

ASSGN. NO.: TRMN009

MEMORANDUM OF LEASE **SURFACE TRANSPORTATION BOARD**

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 24th day of August, 2000, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Transammonia, Inc. ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of May 27, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 1, 2000 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

ATTEST:

By: [Signature]
Name: K.A. DOMBROWSKI
Title: DIRECTOR OF DOCUMENTATION

By: [Signature]
Name: RICHARD F. SEYMOUR
Title: Vice President Sales & Marketing

Executed on this 24th day of Aug., 2000.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

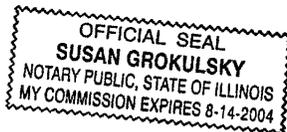
I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24th day of August, 2000.

[Signature]
Notary Public

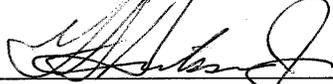
My Commission Expires:

8-14-2004
(Notary Public)



LESSEE:

TRANSAMMONIA, INC.

By: 

Name: G. S. Hickson, Jr.

Title: Sr. Vice President

ATTEST:

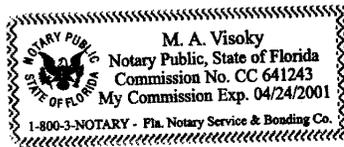
By: 

Name: Leah Baril

Title: Secretary

Executed on this 18th day of August, 2000.

[CORPORATE SEAL]



STATE OF Florida

COUNTY OF Hillsborough

I, M. A. Visoky, a Notary Public of the County and State aforesaid, certify that G. S. Hickson, Jr. 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 18th day of August, 2000.


Notary Public

Commission Expires:

4/24/01

(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Eleven (11)

DESCRIPTION OF CARS: DOT111A100W3, 13,500 gallon, tank cars

CAR NUMBERS: TGOX 1524, 1527, 1647, 1652, 1655, 1657, 1659, 1674, 1676, 1680, 1682