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**SURFACE TRANSPORTATION BOARD**

OF COUNSEL  
URBAN A LESTER

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

January 8, 2010

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

Contract 3-7711

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: Terra Nitrogen Limited Partnership  
Terra Centre  
600 Fourth Street  
Sioux City, IA 51102]

Section Chief  
January 8, 2010  
Page 2

A description of the railroad equipment covered by the enclosed document is:

50 railcars within the series SHPX 221189 - SHPX 221285 as more particularly set forth in the attachment to the document.

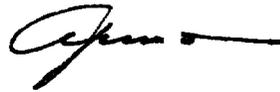
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a horizontal line extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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**MEMORANDUM OF LEASE****SURFACE TRANSPORTATION BOARD**

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Terra Nitrogen Limited Partnership, a Delaware Limited Partnership ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

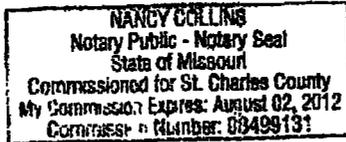
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*  
Name: Umesh Choksi  
Title: CFO & Treasurer

STATE OF MISSOURI            )  
  ) ss.:  
COUNTY OF ST. CHARLES    )

On this 16<sup>th</sup> day of Dec, 2009 before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



*Nancy Collins*  
Notary Public  
My commission expires on 8/2/2012

# Schedule A

## Equipment

### Terra Nitrogen Limited Partnership

Contract 3-7711 dated 3/7/07

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	221189
	Tank	SHPX	221190
	Tank	SHPX	221191
	Tank	SHPX	221192
	Tank	SHPX	221193
	Tank	SHPX	221194
	Tank	SHPX	221195
	Tank	SHPX	221196
	Tank	SHPX	221197
	Tank	SHPX	221198
	Tank	SHPX	221199
	Tank	SHPX	221200
	Tank	SHPX	221201
	Tank	SHPX	221202
	Tank	SHPX	221203
	Tank	SHPX	221204
	Tank	SHPX	221205
	Tank	SHPX	221206
	Tank	SHPX	221207
	Tank	SHPX	221208
	Tank	SHPX	221209
	Tank	SHPX	221210
	Tank	SHPX	221211
	Tank	SHPX	221212
	Tank	SHPX	221213
	Tank	SHPX	221261
	Tank	SHPX	221262
	Tank	SHPX	221263
	Tank	SHPX	221264
	Tank	SHPX	221265
	Tank	SHPX	221266
	Tank	SHPX	221267
	Tank	SHPX	221268
	Tank	SHPX	221269

**Schedule A**

**Equipment**

**Terra Nitrogen Limited Partnership**

**Contract 3-7711**

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	221270
	Tank	SHPX	221271
	Tank	SHPX	221272
	Tank	SHPX	221273
	Tank	SHPX	221274
	Tank	SHPX	221275
	Tank	SHPX	221276
	Tank	SHPX	221277
	Tank	SHPX	221278
	Tank	SHPX	221279
	Tank	SHPX	221280
	Tank	SHPX	221281
	Tank	SHPX	221282
	Tank	SHPX	221283
	Tank	SHPX	221284
	Tank	SHPX	221285

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