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9-00 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
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SUITE 301
WASHINGTON, D.C.

SURFACE TRANSPORTATION BOARD

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

20036

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January 22, 2010

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

Contract 3-8793 Rider 1

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 21, 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: Coffeyville Resources Nitrogen Fertilizers, LLC
10 E. Cambridge Circle, Suite 250
Kansas City, KS 66103]

Section Chief
January 22, 2010
Page 2

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

200 railcars: SHPX 094001 - SHPX 094200.

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,



Robert W. Alvord

RWA/sem
Enclosures

JAN 22 '10

9-00 AM

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 Coffeyville Resources Nitrogen Fertilizers, LLC, a Delaware Limited Liability Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract, dated 3/21/09, 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.

The Lease, among other things, has the following provision:

The Lessor is the owner of the cars and has leased the cars to the Lessee under each Lease. Without prejudice to the Lessor's full and complete ownership, rights, title and interest in and to the cars, and in order to secure any and all current and future obligations of the Lessee under each Lease, Lessee hereby irrevocably grants to the Lessor a continuing lien on and a security interest in the cars, together with any proceeds thereof. The cars include, without limitation, (a) any and all improvements, additions, replacements, substitutions and modifications thereon and/or thereof, (b) the railcars specifically set forth in each Lease, (c) any other railcars leased or to be leased under a Lease to the Lessee and (d) any railcars in possession of the Lessee bearing reporting marks ACFX, SHPX, [Lessor Reporting Mark], and any other reporting marks owned by Lessor as of this date or at any date in the future. The Lessor may from time to time include an affiliate of the Lessor, becoming the Lessor through an assignment of a Lease or any of the cars.

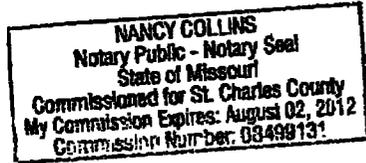
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Brian Evdo*
Name: Brian Evdo
Title: VP – Business Development

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

On this 21st day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development 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

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094001
	Tank	SHPX	094002
	Tank	SHPX	094003
	Tank	SHPX	094004
	Tank	SHPX	094005
	Tank	SHPX	094006
	Tank	SHPX	094007
	Tank	SHPX	094008
	Tank	SHPX	094009
	Tank	SHPX	094010
	Tank	SHPX	094011
	Tank	SHPX	094012
	Tank	SHPX	094013
	Tank	SHPX	094014
	Tank	SHPX	094015
	Tank	SHPX	094016
	Tank	SHPX	094017
	Tank	SHPX	094018
	Tank	SHPX	094019
	Tank	SHPX	094020
	Tank	SHPX	094021
	Tank	SHPX	094022
	Tank	SHPX	094023
	Tank	SHPX	094024
	Tank	SHPX	094025
	Tank	SHPX	094026
	Tank	SHPX	094027
	Tank	SHPX	094028
	Tank	SHPX	094029
	Tank	SHPX	094030
	Tank	SHPX	094031
	Tank	SHPX	094032
	Tank	SHPX	094033
	Tank	SHPX	094034

Schedule A

Equipment

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094035
	Tank	SHPX	094036
	Tank	SHPX	094037
	Tank	SHPX	094038
	Tank	SHPX	094039
	Tank	SHPX	094040
	Tank	SHPX	094041
	Tank	SHPX	094042
	Tank	SHPX	094043
	Tank	SHPX	094044
	Tank	SHPX	094045
	Tank	SHPX	094046
	Tank	SHPX	094047
	Tank	SHPX	094048
	Tank	SHPX	094049
	Tank	SHPX	094050
	Tank	SHPX	094051
	Tank	SHPX	094052
	Tank	SHPX	094053
	Tank	SHPX	094054
	Tank	SHPX	094055
	Tank	SHPX	094056
	Tank	SHPX	094057
	Tank	SHPX	094058
	Tank	SHPX	094059
	Tank	SHPX	094060
	Tank	SHPX	094061
	Tank	SHPX	094062
	Tank	SHPX	094063
	Tank	SHPX	094064
	Tank	SHPX	094065
	Tank	SHPX	094066
	Tank	SHPX	094067
	Tank	SHPX	094068

Schedule A

Equipment

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094069
	Tank	SHPX	094070
	Tank	SHPX	094071
	Tank	SHPX	094072
	Tank	SHPX	094073
	Tank	SHPX	094074
	Tank	SHPX	094075
	Tank	SHPX	094076
	Tank	SHPX	094077
	Tank	SHPX	094078
	Tank	SHPX	094079
	Tank	SHPX	094080
	Tank	SHPX	094081
	Tank	SHPX	094082
	Tank	SHPX	094083
	Tank	SHPX	094084
	Tank	SHPX	094085
	Tank	SHPX	094086
	Tank	SHPX	094087
	Tank	SHPX	094088
	Tank	SHPX	094089
	Tank	SHPX	094090
	Tank	SHPX	094091
	Tank	SHPX	094092
	Tank	SHPX	094093
	Tank	SHPX	094094
	Tank	SHPX	094095
	Tank	SHPX	094096
	Tank	SHPX	094097
	Tank	SHPX	094098
	Tank	SHPX	094099
	Tank	SHPX	094100
	Tank	SHPX	094101
	Tank	SHPX	094102

Schedule A

Equipment

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094103
	Tank	SHPX	094104
	Tank	SHPX	094105
	Tank	SHPX	094106
	Tank	SHPX	094107
	Tank	SHPX	094108
	Tank	SHPX	094109
	Tank	SHPX	094110
	Tank	SHPX	094111
	Tank	SHPX	094112
	Tank	SHPX	094113
	Tank	SHPX	094114
	Tank	SHPX	094115
	Tank	SHPX	094116
	Tank	SHPX	094117
	Tank	SHPX	094118
	Tank	SHPX	094119
	Tank	SHPX	094120
	Tank	SHPX	094121
	Tank	SHPX	094122
	Tank	SHPX	094123
	Tank	SHPX	094124
	Tank	SHPX	094125
	Tank	SHPX	094126
	Tank	SHPX	094127
	Tank	SHPX	094128
	Tank	SHPX	094129
	Tank	SHPX	094130
	Tank	SHPX	094131
	Tank	SHPX	094132
	Tank	SHPX	094133
	Tank	SHPX	094134
	Tank	SHPX	094135
	Tank	SHPX	094136

Schedule A

Equipment

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094137
	Tank	SHPX	094138
	Tank	SHPX	094139
	Tank	SHPX	094140
	Tank	SHPX	094141
	Tank	SHPX	094142
	Tank	SHPX	094143
	Tank	SHPX	094144
	Tank	SHPX	094145
	Tank	SHPX	094146
	Tank	SHPX	094147
	Tank	SHPX	094148
	Tank	SHPX	094149
	Tank	SHPX	094150
	Tank	SHPX	094151
	Tank	SHPX	094152
	Tank	SHPX	094153
	Tank	SHPX	094154
	Tank	SHPX	094155
	Tank	SHPX	094156
	Tank	SHPX	094157
	Tank	SHPX	094158
	Tank	SHPX	094159
	Tank	SHPX	094160
	Tank	SHPX	094161
	Tank	SHPX	094162
	Tank	SHPX	094163
	Tank	SHPX	094164
	Tank	SHPX	094165
	Tank	SHPX	094166
	Tank	SHPX	094167
	Tank	SHPX	094168
	Tank	SHPX	094169
	Tank	SHPX	094170

Schedule A

Equipment

Coffeyville Resources LLC

Contract 3-8793 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	094171
	Tank	SHPX	094172
	Tank	SHPX	094173
	Tank	SHPX	094174
	Tank	SHPX	094175
	Tank	SHPX	094176
	Tank	SHPX	094177
	Tank	SHPX	094178
	Tank	SHPX	094179
	Tank	SHPX	094180
	Tank	SHPX	094181
	Tank	SHPX	094182
	Tank	SHPX	094183
	Tank	SHPX	094184
	Tank	SHPX	094185
	Tank	SHPX	094186
	Tank	SHPX	094187
	Tank	SHPX	094188
	Tank	SHPX	094189
	Tank	SHPX	094190
	Tank	SHPX	094191
	Tank	SHPX	094192
	Tank	SHPX	094193
	Tank	SHPX	094194
	Tank	SHPX	094195
	Tank	SHPX	094196
	Tank	SHPX	094197
	Tank	SHPX	094198
	Tank	SHPX	094199
	Tank	SHPX	094200

200

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: 1/22/2010



Robert W. Alvord