

November 3, 2008

Mail Stop 3561

Daniel D. Greenwell
Senior Vice President and Chief Financial Officer
Terra Industries Inc.
600 Fourth Street
Sioux City, IA 51102-6000

**RE: Terra Industries Inc.
File No. 001-08520
Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Mr. Greenwell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief