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May 5, 2015

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

Dear Section Chief:

Enclosed for recording with the Surface Transportation Board are one original and one counterpart of the document described below to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code:

Memorandum of Assignment of Lease dated as of 8/29/14

Assignor/Lessor: Wells Fargo Equipment Finance Inc. dba
Midwest Railcar Capital Equipment Company
733 Marquette Avenue
Minneapolis, MN 55402

Assignee: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, Illinois 62062

Lessee: Tate & Lyle Ingredients Americas LLC
2200 East Eldorado Street
Decatur, IL 62521

Equipment: 56, 5125 cf Power Flo Railcars
SSPX 001025-001081

Please record this agreement as a primary document. The filing fee of \$43 is enclosed.
Thank you.

Sincerely,



Mary Ann Oster
Research Consultant

MEMORANDUM OF ASSIGNMENT OF LEASE
(Registrar General of Canada)

THIS MEMORANDUM OF ASSIGNMENT OF LEASE (this "Memorandum") dated as of August 29, 2014 is between WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY ("Assignor") and MIDWEST RAILCAR CORPORATION ("Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Assignor is the owner of certain railcars described in Exhibit A attached hereto and made a part hereof (collectively, the "Railcars").

B. Assignor and Tate & Lyle Ingredients Americas LLC (the "Lessee") are parties to certain lease transaction described in Exhibit A attached hereto whereby Assignor, as lessor, is leasing the railcars specified and described in more detail in Exhibit A hereto to the Lessee, as lessee (the "Lease").

C. Pursuant to that certain Assignment of Lessor's Interest in Lease Documents dated the date hereof, by and between Assignor and Assignee (the "Assignment of Lease"), Assignor assigned to Assignee all of Assignor's right, title and interest in and to the Lease and other documents related thereto and (to the extent arising on or after the Closing Date) Assignor's obligations thereunder, as more specifically described in the Assignment of Lease.

D. The Memorandum of Lease Agreement with respect to the Lease was deposited with the Registrar General of Canada on the date listed in Exhibit A.

E. The parties hereto wish to show for public record the assignment of the lessor's interest in the Lease by Assignor to Assignee pursuant to the Assignment of Lease by the filing of this Memorandum of Assignment and accordingly have caused this Memorandum of Assignment to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum of Assignment may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

WELLS FARGO EQUIPMENT FINANCE, INC.
d/b/a MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY
("Assignor")

By: Renee Bakos (SEAL)
Renee Bakos
AVP, Contract Analyst

STATE OF MN)
COUNTY OF Hennepin) SS:

The foregoing Memorandum of Assignment of Lease was acknowledged before me, the undersigned Notary Public, in the County of Hennepin this 26 day of August, 2014 by Renee Bakos, as an AVP of WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY, a Minnesota corporation.

Mary A. Broders
Notary Public

My commission expires: 1/31/18

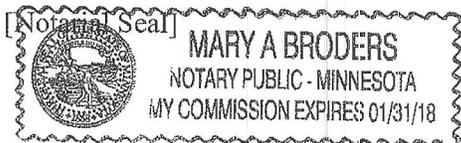


Exhibit A

Memorandum of Lease Agreement dated December 6, 2010 by and between Midwest Railcar Corporation and Tate & Lyle Ingredients Americas, Inc., deposited with the Registrar General of Canada on December 6, 2010 at 4:13 PM

Lessee:

Tate & Lyle Ingredients
Americas LLC

Lease Documents:

1. Rail Equipment Net Leasing Agreement No. 21621-90000 dated as of December 6, 2010 by and between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as successor lessor, and Tate & Lyle Ingredients Americas, Inc., as lessee, as amended.
2. Schedule Number 90003 to Midwest Railcar Corporation Rail Equipment Net Leasing Agreement dated December 6, 2010 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Finance Company, as lessor (as successor to Midwest Railcar Corporation), and Tate & Lyle Ingredients Americas, Inc., as lessee.

Railcars:

Fifty-Six (56) 5125 c.f. power flo railcars bearing the following reporting marks and numbers:

	Reporting Marks and Numbers		Reporting Marks and Numbers		Reporting Marks and Numbers		Reporting Marks and Numbers
1	SSPX001025	17	SSPX001041	33	SSPX001057	49	SSPX001074
2	SSPX001026	18	SSPX001042	34	SSPX001058	50	SSPX001075
3	SSPX001027	19	SSPX001043	35	SSPX001059	51	SSPX001076
4	SSPX001028	20	SSPX001044	36	SSPX001060	52	SSPX001077
5	SSPX001029	21	SSPX001045	37	SSPX001061	53	SSPX001078
6	SSPX001030	22	SSPX001046	38	SSPX001062	54	SSPX001079
7	SSPX001031	23	SSPX001047	39	SSPX001063	55	SSPX001080
8	SSPX001032	24	SSPX001048	40	SSPX001064	56	SSPX001081
9	SSPX001033	25	SSPX001049	41	SSPX001065		
10	SSPX001034	26	SSPX001050	42	SSPX001066		
11	SSPX001035	27	SSPX001051	43	SSPX001067		
12	SSPX001036	28	SSPX001052	44	SSPX001068		
13	SSPX001037	29	SSPX001053	45	SSPX001069		
14	SSPX001038	30	SSPX001054	46	SSPX001071		
15	SSPX001039	31	SSPX001055	47	SSPX001072		
16	SSPX001040	32	SSPX001056	48	SSPX001073		