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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: 121,19,600 gal. Tank Cars
STX 003275-003398

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").

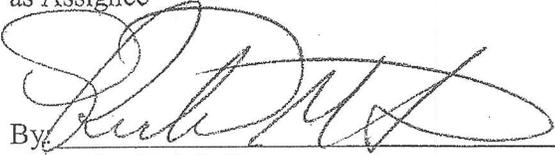
C. Pursuant to that certain Assignment of Lessor's Interest in Lease Documents dated the date hereof, by and between Assignor and Assignee (the "Assignment of Lease"), Assignor assigned to Assignee all of Assignor's right, title and interest in and to the Lease and other documents related thereto and (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.

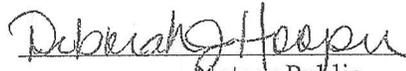
MIDWEST RAILCAR CORPORATION
as Assignee

By: 

Richard M. Folio
Executive Vice President

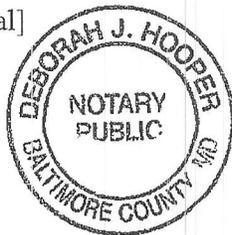
STATE OF MARYLAND)
) SS
CITY OF BALTIMORE)

The foregoing Memorandum of Assignment of Lease was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 23rd day of August, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.


Notary Public

My commission expires: _____

[Notarial Seal]



My Commission Expires
07/11/2018

Exhibit A

Memorandum of Lease Agreement dated July 30, 2012 by and between Midwest Railcar Corporation and Tate & Lyle Ingredients Americas, Inc., deposited with the Registrar General of Canada on July 30, 2012 at 3:50 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 90008 to MWCX, LLC Rail Equipment Net Leasing Agreement dated July 30, 2012 between MWCX, LLC, as lessor and Tate & Lyle Ingredients Americas LLC, as lessee

Railcars:

One Hundred Twenty-One (121) 19,600 gallon jumbo tank 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.	STSX003275	33.	STSX003304	65.	STSX003393	97.	STSX003348
2.	STSX003276	34.	STSX003306	66.	STSX003394	98.	STSX003349
3.	STSX003277	35.	STSX003307	67.	STSX003395	99.	STSX003350
4.	STSX003278	36.	STSX003308	68.	STSX003396	100.	STSX003351
5.	STSX003281	37.	STSX003309	69.	STSX003398	101.	STSX003352
6.	STSX003283	38.	STSX003312	70.	STSX003311	102.	STSX003353
7.	STSX003284	39.	STSX003314	71.	STSX003313	103.	STSX003354
8.	STSX003286	40.	STSX003315	72.	STSX003318	104.	STSX003355
9.	STSX003279	41.	STSX003316	73.	STSX003320	105.	STSX003357
10.	STSX003280	42.	STSX003319	74.	STSX003323	106.	STSX003358
11.	STSX003282	43.	STSX003321	75.	STSX003324	107.	STSX003359
12.	STSX003285	44.	STSX003322	76.	STSX003326	108.	STSX003360
13.	STSX003287	45.	STSX003325	77.	STSX003328	109.	STSX003361
14.	STSX003288	46.	STSX003327	78.	STSX003329	110.	STSX003362
15.	STSX003289	47.	STSX003371	79.	STSX003330	111.	STSX003363
16.	STSX003290	48.	STSX003372	80.	STSX003331	112.	STSX003366
17.	STSX003291	49.	STSX003373	81.	STSX003332	113.	STSX003367
18.	STSX003292	50.	STSX003376	82.	STSX003333	114.	STSX003378
19.	STSX003293	51.	STSX003379	83.	STSX003334	115.	STSX003397
20.	STSX003294	52.	STSX003380	84.	STSX003335	116.	STSX003356
21.	STSX003295	53.	STSX003381	85.	STSX003336	117.	STSX003364
22.	STSX003296	54.	STSX003382	86.	STSX003337	118.	STSX003365
23.	STSX003297	55.	STSX003383	87.	STSX003338	119.	STSX003368
24.	STSX003298	56.	STSX003384	88.	STSX003339	120.	STSX003369
25.	STSX003299	57.	STSX003385	89.	STSX003340	121.	STSX003370
26.	STSX003374	58.	STSX003386	90.	STSX003341		

	Reporting Marks and Numbers		Reporting Marks and Numbers		Reporting Marks and Numbers		Reporting Marks and Numbers
27.	STSX003375	59.	STSX003387	91.	STSX003342		
28.	STSX003377	60.	STSX003388	92.	STSX003343		
29.	STSX003300	61.	STSX003389	93.	STSX003344		
30.	STSX003301	62.	STSX003390	94.	STSX003345		
31.	STSX003302	63.	STSX003391	95.	STSX003346		
32.	STSX003303	64.	STSX003392	96.	STSX003347		