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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)  
ROBERT W. ALVORD (2011)

July 25, 2014

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

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 Assignment of Railcar Lease, dated as of July 25, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement being filed with the Board under Recordation Number 31279-C.

The names and addresses of the parties to the enclosed document are:

Assignor:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
Assignee:	BB&T Equipment Finance Corporation 600 Washington Avenue, Suite 201 Towson, MD 21204

Chief, Section of Administration

July 25, 2014

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

68 hopper cars within the series SSPX 2000 – SSPX 2068 as set forth in the attachment to the document.

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

Memorandum of Assignment of Railcar Lease.

Also enclosed is a check in the amount of \$44.00 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 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem  
Enclosures

**MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE**  
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of July 25, 2014, is between MIDWEST RAILCAR CORPORATION (the "Assignor") and BB&T EQUIPMENT FINANCE CORPORATION (the "Assignee").

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

A. The Assignor, as lessor, has leased to Tate & Lyle Ingredients Americas LLC, as lessee (the "Lessee"), the railcars identified on Schedule 1 attached hereto (the "Railcars") under that certain Schedule Number 004 dated as of July 2, 2014, by and between Assignor, as lessor, and Lessee, as lessee, to the Rail Equipment Net Leasing Agreement Number 2014-1 dated as of July 2, 2014 (the "Agreement"), by and between Assignor, as lessor and Lessee ("Schedule Number 004"; together with the Agreement, collectively, the "Lease"). A Memorandum of Lease Agreement as to Schedule Number 004 was recorded with the Surface Transportation Board on July 2, 2014, under Recordation No. 31279-C.

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum 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.

[Signatures appear on the following pages]





DESCRIPTION OF RAILCARS

Sixty-eight (68) Power Flo II Pressure Differential Hopper Railcars with 286,000 lb. gross rail load bearing the following reporting marks and numbers:

Mark
SSPX 2000
SSPX 2001
SSPX 2002
SSPX 2003
SSPX 2004
SSPX 2005
SSPX 2006
SSPX 2007
SSPX 2008
SSPX 2009
SSPX 2010
SSPX 2011
SSPX 2012
SSPX 2013
SSPX 2014
SSPX 2015
SSPX 2016
SSPX 2017
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SSPX 2062
SSPX 2063
SSPX 2064
SSPX 2065
SSPX 2066
SSPX 2067
SSPX 2068

**CERTIFICATION**

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: \_\_\_\_\_

7/25/14

Edward M. Luria

Edward M. Luria