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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: 74, 5125 cf Power Flo Railcars
SSPX 001157-001231

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

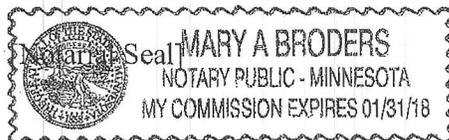


Exhibit A

Memorandum of Lease Agreement dated 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, and Tate & Lyle Ingredients Americas, Inc., as lessee, as amended.
2. Schedule Number 90006 to Midwest Railcar Corporation Rail Equipment Net Leasing Agreement dated July 30, 2012 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, LLC, as lessee.

Railcars:

Seventy-Four (74) 5125 c.f. power flo railcars bearing the following reporting marks and numbers:

	Reporting Marks and Numbers						
1.	SSPX001157	21.	SSPX001177	41.	SSPX001197	61.	SSPX001217
2.	SSPX001158	22.	SSPX001178	42.	SSPX001198	62.	SSPX001218
3.	SSPX001159	23.	SSPX001179	43.	SSPX001199	63.	SSPX001219
4.	SSPX001160	24.	SSPX001180	44.	SSPX001200	64.	SSPX001220
5.	SSPX001161	25.	SSPX001181	45.	SSPX001201	65.	SSPX001222
6.	SSPX001162	26.	SSPX001182	46.	SSPX001202	66.	SSPX001223
7.	SSPX001163	27.	SSPX001183	47.	SSPX001203	67.	SSPX001224
8.	SSPX001164	28.	SSPX001184	48.	SSPX001204	68.	SSPX001225
9.	SSPX001165	29.	SSPX001185	49.	SSPX001205	69.	SSPX001226
10.	SSPX001166	30.	SSPX001186	50.	SSPX001206	70.	SSPX001227
11.	SSPX001167	31.	SSPX001187	51.	SSPX001207	71.	SSPX001228
12.	SSPX001168	32.	SSPX001188	52.	SSPX001208	72.	SSPX001229
13.	SSPX001169	33.	SSPX001189	53.	SSPX001209	73.	SSPX001230
14.	SSPX001170	34.	SSPX001190	54.	SSPX001210	74.	SSPX001231
15.	SSPX001171	35.	SSPX001191	55.	SSPX001211		
16.	SSPX001172	36.	SSPX001192	56.	SSPX001212		
17.	SSPX001173	37.	SSPX001193	57.	SSPX001213		
18.	SSPX001174	38.	SSPX001194	58.	SSPX001214		
19.	SSPX001175	39.	SSPX001195	59.	SSPX001215		
20.	SSPX001176	40.	SSPX001196	60.	SSPX001216		