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

September 17, 2015

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 September 17, 2015, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Numbers 30313, 30314 and 31706.

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
[Lessee:	Tate & Lyle Ingredients Americas, Inc. 2200 East Eldorado Street Decatur, IL 62521]

Chief, Section of Administration
September 17, 2015
Page 2

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

148 covered hopper railcars: SSPX 1082 – SSPX 1231 (excluding SSPX 1096 and SSPX 1221).

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 \$43.00 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,



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 September 17, 2015, 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 90005, as amended (“Schedule Number 90005”), and that certain Schedule Number 90006, as amended (“Schedule Number 90006” and collectively with Schedule Number 90005, the “Schedule”), each dated as of July 30, 2012, and each by and between Assignor, as lessor, and Lessee, as lessee, each to that certain Rail Equipment Net Leasing Agreement No. 21621-90000 dated as of December 6, 2010 (the “Agreement”), by and between Banc of America Leasing & Capital, LLC, as lessor, and Tate & Lyle Ingredients Americas, Inc., as lessee, as amended (the Schedule, together with the Agreement solely as it pertains to the Schedule, collectively, the “Lease”). A Memorandum of Lease Agreement as to Schedule Number 90005 was recorded with the Surface Transportation Board on July 30, 2012, under Recordation Number 30313. A Memorandum of Lease Agreement as to Schedule Number 90006 was recorded with the Surface Transportation Board on July 30, 2012, under Recordation Number 30314.

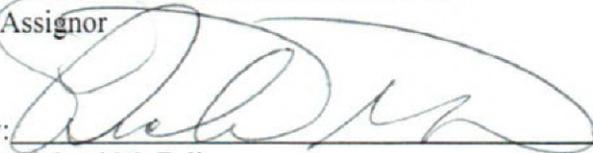
B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor’s Interest in Lease, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of “Lessor” under the Lease. The terms of the assignment are more particularly 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]

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

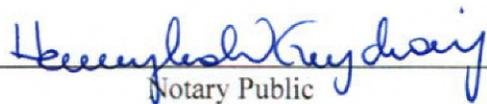
MIDWEST RAILCAR CORPORATION
as Assignor

By: 
Richard M. Folio
Executive Vice President

STATE OF MARYLAND)
) SS:
CITY OF BALTIMORE)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 16th day of September, 2015 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires ~~September 20, 2005~~


Notary Public

My commission expires: 7/8/18

[Notarial Seal]

Schedule 1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Schedule Number 90005:

Seventy-Four (74) 5125 c.f., 110-ton, 286,000 lb. gross rail load Power Flow Pressure Differential Covered Hopper Railcars originally built by Trinity Industries in 1996 bearing the reporting marks and numbers as follows:

Reporting Marks & Numbers	Reporting Marks & Numbers
SSPX001082	SSPX001120
SSPX001083	SSPX001121
SSPX001084	SSPX001122
SSPX001085	SSPX001123
SSPX001086	SSPX001124
SSPX001087	SSPX001125
SSPX001088	SSPX001126
SSPX001089	SSPX001127
SSPX001090	SSPX001128
SSPX001091	SSPX001129
SSPX001092	SSPX001130
SSPX001093	SSPX001131
SSPX001094	SSPX001132
SSPX001095	SSPX001133
SSPX001097	SSPX001134
SSPX001098	SSPX001135
SSPX001099	SSPX001136
SSPX001100	SSPX001137
SSPX001101	SSPX001138
SSPX001102	SSPX001139
SSPX001103	SSPX001140
SSPX001104	SSPX001141
SSPX001105	SSPX001142
SSPX001106	SSPX001143
SSPX001107	SSPX001144
SSPX001108	SSPX001145
SSPX001109	SSPX001146
SSPX001110	SSPX001147
SSPX001111	SSPX001148

Reporting Marks & Numbers	Reporting Marks & Numbers
SSPX001112	SSPX001149
SSPX001113	SSPX001150
SSPX001114	SSPX001151
SSPX001115	SSPX001152
SSPX001116	SSPX001153
SSPX001117	SSPX001154
SSPX001118	SSPX001155
SSPX001119	SSPX001156

Schedule Number 90006:

Seventy-Four (74) 5125 c.f., 110-ton, 286,000 lb. gross rail load Power Flow Pressure Differential Covered Hopper Railcars originally built by Trinity Industries in 1996 bearing the reporting marks and numbers as follows:

Reporting Marks & Numbers	Reporting Marks & Numbers	Reporting Marks & Numbers
SSPX001157	SSPX001182	SSPX001207
SSPX001158	SSPX001183	SSPX001208
SSPX001159	SSPX001184	SSPX001209
SSPX001160	SSPX001185	SSPX001210
SSPX001161	SSPX001186	SSPX001211
SSPX001162	SSPX001187	SSPX001212
SSPX001163	SSPX001188	SSPX001213
SSPX001164	SSPX001189	SSPX001214
SSPX001165	SSPX001190	SSPX001215
SSPX001166	SSPX001191	SSPX001216
SSPX001167	SSPX001192	SSPX001217
SSPX001168	SSPX001193	SSPX001218
SSPX001169	SSPX001194	SSPX001219
SSPX001170	SSPX001195	SSPX001220
SSPX001171	SSPX001196	SSPX001222
SSPX001172	SSPX001197	SSPX001223
SSPX001173	SSPX001198	SSPX001224
SSPX001174	SSPX001199	SSPX001225
SSPX001175	SSPX001200	SSPX001226
SSPX001176	SSPX001201	SSPX001227
SSPX001177	SSPX001202	SSPX001228
SSPX001178	SSPX001203	SSPX001229
SSPX001179	SSPX001204	SSPX001230
SSPX001180	SSPX001205	SSPX001231
SSPX001181	SSPX001206	

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: September 17, 2015

Edward M. Luria

Edward M. Luria