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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: 24, 19,636 gal. Tank Cars  
STX 003401-003424

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.

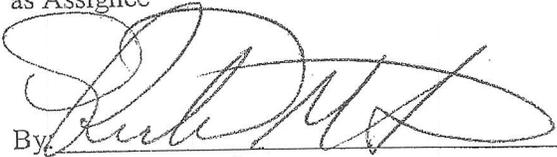
D. The Memorandum of Lease Agreement with respect to the Lease was deposited with the Registrar General of Canada on the date listed in Exhibit A.

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.

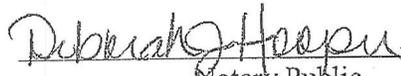
MIDWEST RAILCAR CORPORATION  
as Assignee

By 

Richard M. Folio  
Executive Vice President

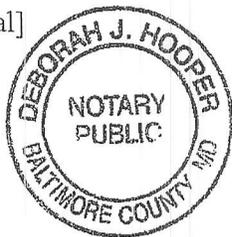
STATE OF MARYLAND )  
                                  ) SS  
CITY OF BALTIMORE )

The foregoing Memorandum of Assignment of Lease was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 29<sup>th</sup> 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 June 28, 2013 by and between Midwest Railcar Corporation and Tate & Lyle Ingredients Americas, Inc., deposited with the Registrar General of Canada on July 2, 2013 at 2:19 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 90013 to MWCX, LLC Rail Equipment Net Leasing Agreement dated June 28, 2013 between MWCX, LLC, as lessor and Tate & Lyle Ingredients Americas LLC, as lessee..

Railcars:

Twenty-Four (24) 19,636 gallon 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.	STSX003401	7.	STSX003407	13.	STSX003413	19.	STSX003419
2.	STSX003402	8.	STSX003408	14.	STSX003414	20.	STSX003420
3.	STSX003403	9.	STSX003409	15.	STSX003415	21.	STSX003421
4.	STSX003404	10.	STSX003410	16.	STSX003416	22.	STSX003422
5.	STSX003405	11.	STSX003411	17.	STSX003417	23.	STSX003423
6.	STSX003406	12.	STSX003412	18.	STSX003418	24.	STSX003424