RECORDATION NO. 31279-M
FILED DECEMBER 23, 2014 03:15 PM
SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
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December 23, 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 December 23, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease Agreement previously filed with the Board under Recordation Numbers 31279-J, 31279-K and 31279-L.

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

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: The Huntington National Bank
105 East Fourth Street
Cincinnati ,Ohio 45202

[Lessee: Tate & Lyle Ingredients Americas LLC
2200 East Eldorado Street
Decatur, Illinois 62521]

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

110 tank cars within the series STSX 004046 – STSX 004519; 110 railcars within the series STSX 004520 – STSX 004637; and 110 tank cars within the series STSX 004638 – STSX 004749 as more particularly set forth on 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,

Edward M. Luria

EML/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of December 23, 2014, is between MIDWEST RAILCAR CORPORATION (the "Assignor") and THE HUNTINGTON NATIONAL BANK (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"), one hundred ten (110) railcars identified on Schedule 1-1 attached hereto under that certain Schedule Number 007 ("Schedule Number 007"), one hundred ten (110) railcars identified on Schedule 1-2 attached hereto under that certain Schedule Number 008 ("Schedule Number 008"), and one hundred ten (110) railcars identified on Schedule 1-3 attached hereto under that certain Schedule Number 009 ("Schedule Number 009") (collectively, the "Railcars"), each dated as of December 16, 2014, and each to that certain Rail Equipment Net Leasing Agreement Number 2014-1 dated as of July 2, 2014 (the "Agreement"), each by and between Assignor, as lessor and Lessee, as lessee (Schedule Number 007, Schedule Number 008 and Schedule Number 009, together with the Agreement, collectively, the "Lease"). A Memorandum of Lease Agreement as to each of Schedule Number 007, Schedule Number 008, and Schedule Number 009 was recorded with the Surface Transportation Board on December 16, 2014, under Recordation Numbers 31279-J, 31279-K, and 31279-L, respectively.

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease and Guaranty, 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 23rd day of December, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.

_____
Notary Public

My commission expires: 7/8/18

[Notarial Seal] _____ 7/8/18

Signature Page to Memorandum of Assignment of Railcar Lease

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

THE HUNTINGTON NATIONAL BANK
("Assignee")

By: _____(SEAL)
Amy R. Phillips
Assistant Vice President

STATE OF OHIO)
) SS:
COUNTY OF FRANKLIN)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Franklin this 23rd day of December, 2014 by Amy R. Phillips, as an Assistant Vice President of THE HUNTINGTON NATIONAL BANK, a national banking association.

_____
Notary Public

My commission expires: January 3, 2016

[Notarial Seal]

JESSICA J. GOURASH
Notary Public, State of Ohio
My Comm. Expires 01-03-2016

Signature Page to Memorandum of Assignment of Railcar Lease

Schedule 1-1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Schedule No. 7

One hundred ten (110) 19,636 gallon Tank Cars with 286,000 lb. gross rail load bearing the following reporting marks and numbers:

Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number
STSX004046	STSX004433	STSX004461	STSX004490
STSX004405	STSX004434	STSX004462	STSX004491
STSX004406	STSX004435	STSX004463	STSX004493
STSX004407	STSX004436	STSX004464	STSX004494
STSX004408	STSX004437	STSX004465	STSX004495
STSX004409	STSX004438	STSX004466	STSX004496
STSX004410	STSX004439	STSX004467	STSX004497
STSX004411	STSX004440	STSX004468	STSX004498
STSX004412	STSX004441	STSX004469	STSX004499
STSX004413	STSX004442	STSX004470	STSX004500
STSX004414	STSX004443	STSX004472	STSX004501
STSX004415	STSX004444	STSX004473	STSX004502
STSX004416	STSX004445	STSX004474	STSX004504
STSX004417	STSX004446	STSX004475	STSX004505
STSX004418	STSX004447	STSX004476	STSX004506
STSX004419	STSX004448	STSX004477	STSX004507
STSX004420	STSX004449	STSX004478	STSX004508
STSX004421	STSX004450	STSX004479	STSX004510
STSX004422	STSX004451	STSX004480	STSX004511
STSX004423	STSX004452	STSX004481	STSX004512
STSX004424	STSX004453	STSX004482	STSX004513
STSX004425	STSX004454	STSX004483	STSX004514
STSX004426	STSX004455	STSX004484	STSX004515
STSX004428	STSX004456	STSX004485	STSX004517
STSX004429	STSX004457	STSX004486	STSX004518
STSX004430	STSX004458	STSX004487	STSX004519
STSX004431	STSX004459	STSX004488	
STSX004432	STSX004460	STSX004489	

Schedule 1-2
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Schedule No. 8

One hundred ten (110) 19,636 gallon Tank Cars with 286,000 lb. gross rail load bearing the following reporting marks and numbers:

Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number
STSX004520	STSX004551	STSX004580	STSX004611
STSX004521	STSX004552	STSX004581	STSX004612
STSX004522	STSX004553	STSX004582	STSX004613
STSX004523	STSX004554	STSX004583	STSX004614
STSX004524	STSX004555	STSX004584	STSX004615
STSX004525	STSX004556	STSX004585	STSX004616
STSX004527	STSX004557	STSX004586	STSX004617
STSX004528	STSX004558	STSX004587	STSX004618
STSX004529	STSX004559	STSX004588	STSX004619
STSX004530	STSX004560	STSX004590	STSX004620
STSX004531	STSX004561	STSX004591	STSX004621
STSX004532	STSX004562	STSX004592	STSX004622
STSX004534	STSX004563	STSX004593	STSX004623
STSX004535	STSX004564	STSX004594	STSX004625
STSX004536	STSX004565	STSX004595	STSX004626
STSX004537	STSX004566	STSX004596	STSX004627
STSX004538	STSX004567	STSX004597	STSX004628
STSX004539	STSX004568	STSX004599	STSX004629
STSX004540	STSX004569	STSX004600	STSX004630
STSX004542	STSX004570	STSX004601	STSX004631
STSX004543	STSX004571	STSX004602	STSX004632
STSX004544	STSX004572	STSX004603	STSX004633
STSX004545	STSX004574	STSX004604	STSX004634
STSX004546	STSX004575	STSX004606	STSX004635
STSX004547	STSX004576	STSX004607	STSX004636
STSX004548	STSX004577	STSX004608	STSX004637
STSX004549	STSX004578	STSX004609	
STSX004550	STSX004579	STSX004610	

Schedule 1-3
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Schedule No. 9

One hundred ten (110) 19,636 gallon Tank Cars with 286,000 lb. gross rail load bearing the following reporting marks and numbers:

Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number	Reporting Mark & Number
STSX004638	STSX004666	STSX004694	STSX004722
STSX004639	STSX004667	STSX004695	STSX004723
STSX004640	STSX004668	STSX004696	STSX004725
STSX004641	STSX004669	STSX004697	STSX004726
STSX004642	STSX004670	STSX004698	STSX004727
STSX004643	STSX004671	STSX004699	STSX004728
STSX004644	STSX004672	STSX004700	STSX004729
STSX004645	STSX004673	STSX004701	STSX004730
STSX004646	STSX004674	STSX004702	STSX004731
STSX004647	STSX004675	STSX004703	STSX004732
STSX004648	STSX004676	STSX004704	STSX004733
STSX004649	STSX004677	STSX004705	STSX004734
STSX004650	STSX004678	STSX004706	STSX004735
STSX004651	STSX004679	STSX004707	STSX004736
STSX004652	STSX004680	STSX004708	STSX004737
STSX004653	STSX004681	STSX004709	STSX004738
STSX004654	STSX004682	STSX004710	STSX004739
STSX004655	STSX004683	STSX004711	STSX004740
STSX004656	STSX004684	STSX004712	STSX004741
STSX004657	STSX004685	STSX004713	STSX004742
STSX004658	STSX004686	STSX004714	STSX004743
STSX004659	STSX004687	STSX004715	STSX004744
STSX004660	STSX004688	STSX004716	STSX004746
STSX004661	STSX004689	STSX004717	STSX004747
STSX004662	STSX004690	STSX004718	STSX004748
STSX004663	STSX004691	STSX004719	STSX004749
STSX004664	STSX004692	STSX004720	
STSX004665	STSX004693	STSX004721	

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: 12/23/2014

Edward M Luria

Edward M. Luria