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SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

October 7, 2009

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of September 10, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: Mitsui Rail Capital, LLC
71 South Wacker Drive, Suite 1800
Chicago, IL 60606

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

Anne K. Quinlan, Esq.
October 7, 2009
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A description of the railroad equipment covered by the enclosed document
is:

50 railcars: MBKX 130050 - MBKX 130099.

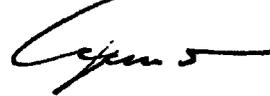
A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$41.00 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 "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 28056 FILED

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF LEASE AGREEMENT
BETWEEN
MITSUI RAIL CAPITAL, LLC
("LESSOR")**

AND

**TATE & LYLE INGREDIENTS AMERICAS, INC.
("LESSEE")**

September 10, 2009

This Memorandum of Lease Agreement is made and entered into as of September 10, 2009 by and between Mitsui Rail Capital, LLC, a Delaware limited liability company, ("Lessor") and Tate & Lyle Ingredients Americas, Inc., a Delaware corporation ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor Fifty (50) 2008 Gunderson built 5188 cu ft. Covered Hopper Railcars bearing marks and numbers as follows:

See Exhibit 1 attached hereto

2. The Lease Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the lease term, as described in the Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

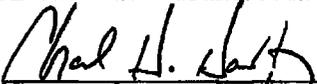
LESSOR:

MITSUI RAIL CAPITAL, LLC

By: 
Print Name: John O'Bryan
Title: President

LESSEE:

TATE & LYLE INGREDIENTS AMERICAS, INC.

By: 
Print Name: CHAD H. MARTWICK
Title: MANAGER, RAIL ECONOMICS

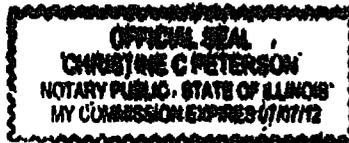
STATE OF ILLINOIS

COUNTY OF COOK

On this 28th day of September, 2009, before me personally appeared John O'Bryan, to me personally known, who being by me duly sworn, says that he is the President of Mitsui Rail Capital, LLC that the foregoing instrument was signed on behalf of said limited liability company, and he acknowledged that the execution of the said instrument was his free act and deed.

Christine C. Peterson
NOTARY PUBLIC

My commission expires:



STATE OF Illinois

COUNTY OF Macon

On this 22nd day of September, 2009, before me personally appeared Chad Hartwig, to me personally known, who being by me duly sworn, says that he is the Manager Rail of Tate & Lyle Ingredients Americas, Inc. that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

Teresa J. Patrick
NOTARY PUBLIC

My commission expires: 9-14-2010

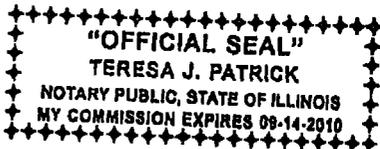


EXHIBIT 1
CAR MARKS AND NUMBERS

MBKX 130050-130099 (inclusive)

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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:

10/7/09



Robert W. Alvord