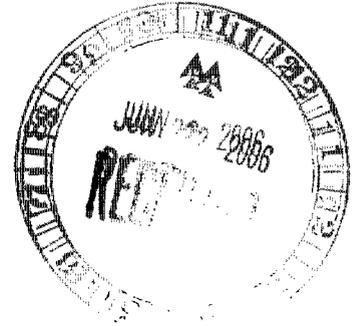




CORPORATION SERVICE COMPANY



RECORDATION NO. 22225-P FILED

JUN 22 '06

3-31 PM

CSC - SPRINGFIELD  
801 Adlai Stevenson Drive  
Springfield Il 62703

SURFACE TRANSPORTATION BOARD

1-800-927-9801 Ext 3813  
217-492-2727 FAX

To: SURFACE TRANSPORTATION BOARD \*\*ATTENTION BARB SADLER\*\*

From: April Oshea Ext 3813

Date: June 21, 2006

Order#: 193572/005

Re: TATE & LYLE INGREDIENT AMERICA

Please process the enclosed documents for the service indicated below.

SECONDARY STB FILING

RECEIPT SHOULD BE IN OUR OFFICE: 07/05/2006  
PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

XX Check is enclosed.

Mailing Instructions:

XX Return the filing acknowledgement to my attention.

Special Instructions/Notes:

Please call immediately if there are any problems or questions with this paperwork. Thank you for your assistance in this matter.

Enclosures:

ENCLOSURE

ENCLOSURE

ENCLOSURE

ENCLOSURE

ENCLOSURE

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 15<sup>th</sup> day of November, 2005, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and TATE & LYLE INGREDIENT AMERICAS, INC., f/k/a A.E. STALEY MANUFACTURING CO., a Delaware corporation, with an address at 2200 Eldorado Street, Decatur, IL 62521 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

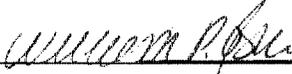
WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of June 7, 1999 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board on June 23, 1999 as recordation number 22225.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in **Schedule A** hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By:   
Name: William P. O'Brien  
Title: Vice President

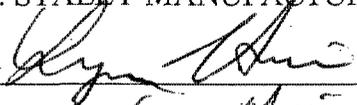
RECORDATION NO. 22225-P FILED

JUN 22 '06 3-3 1 PM

SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TATE & LYLE INGREDIENT AMERICAS, INC.  
f/k/a A.E. STALEY MANUFACTURING CO.

By:   
Name: Ryan  
Title: 11-05-05



# Schedule A

## Number of Cars

## Equipment Description

76 5,161 C.F. covered hopper car with gravity gates and trough hatches

1	NCUX	30011	53	NCUX	30242
2	NCUX	30012	54	NCUX	30244
3	NCUX	30013	55	NCUX	30251
4	NCUX	30023	56	NCUX	30253
5	NCUX	30026	57	NCUX	30258
6	NCUX	30031	58	NCUX	30259
7	NCUX	30035	59	NCUX	30260
8	NCUX	30037	60	NCUX	30261
9	NCUX	30040	61	NCUX	30262
10	NCUX	30044	62	NCUX	30266
11	NCUX	30045	63	NCUX	30268
12	NCUX	30048	64	NCUX	30269
13	NCUX	30049	65	NCUX	30270
14	NCUX	30051	66	NCUX	30271
15	NCUX	30054	67	NCUX	30273
16	NCUX	30062	68	NCUX	30276
17	NCUX	30063	69	NCUX	30281
18	NCUX	30065	70	NCUX	30283
19	NCUX	30067	71	NCUX	30284
20	NCUX	30068	72	NCUX	30286
21	NCUX	30078	73	NCUX	30287
22	NCUX	30080	74	NCUX	30288
23	NCUX	30088	75	NCUX	30289
24	NCUX	30090	76	NCUX	30290
25	NCUX	30091			
26	NCUX	30096			
27	NCUX	30097			
28	NCUX	30098			
29	NCUX	30099			
30	NCUX	30103			
31	NCUX	30104			
32	NCUX	30106			
33	NCUX	30110			
34	NCUX	30111			
35	NCUX	30112			
36	NCUX	30116			
37	NCUX	30117			
38	NCUX	30125			
39	NCUX	30129			
40	NCUX	30135			
41	NCUX	30139			
42	NCUX	30142			
43	NCUX	30145			
44	NCUX	30146			
45	NCUX	30148			
46	NCUX	30149			
47	NCUX	30224			
48	NCUX	30226			
49	NCUX	30230			
50	NCUX	30231			
51	NCUX	30235			
52	NCUX	30237			