

RECORDATION NO. 27359-B FILED

MAR 27 '08 -8 00 PM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A LESTER

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

March 27, 2008

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 Supplement No. 2, dated as of March 27, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement and Lease Supplement No. 1 previously filed with the Board under Recordation Number 27359.

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

- Lessor: M&T/Tate & Lyle Ingredients Trust 2008A LLT
c/o U.S. Bank, National Association, not in its
individual capacity but solely as Owner Trustee
225 Asylum Street
Hartford, CT 06103
- Lessee: Tate & Lyle Ingredients Americas, Inc.
2200 East Eldorado Street
Decatur, IL 62521

Anne K. Quinlan, Esq.
March 27, 2008
Page 2

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

188 railcars as follows:

53 tank cars: TLEX 1000 - TLEX 1052;
75 hopper cars: STLX 9500 – STLX 9574;
60 tank cars within the series STSX 52070 - STSX 52191 as more particularly set forth in the attachment to the document.

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

Memorandum of Lease Supplement No. 2.

Also enclosed is a check in the amount of \$35.00 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,



Robert W. Alvord

RWA/sem
Enclosures

MAR 27 '08 -8 00 PM

MEMORANDUM OF LEASE SUPPLEMENT NO. 2 SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE SUPPLEMENT NO. 2 dated as of this 27th day of March, 2008, is made by M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT ("Lessor") and TATE & LYLE INGREDIENTS AMERICAS, INC. (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 Lease Supplement No. 2 (the "Supplement") dated as of the date hereof to that certain Equipment Lease Agreement M&T/Tate & Lyle Ingredients Trust 2008A LLT (the "Lease"), dated as of January 29, 2008 covering the equipment listed on Schedule A hereto (the "Equipment").

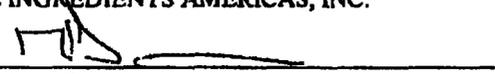
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease and Supplement, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above 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.

[The remainder of this page is intentionally left blank.]

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.

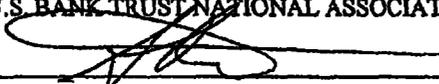
TATE & LYLE INGREDIENTS AMERICAS, INC.

By: 
Name: Mark Dixon
Title: Treasurer

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.

M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT

By: ~~U.S. BANK TRUST NATIONAL ASSOCIATION, as Trustee~~

By:  _____

Name: Arthur L. Blakeslee

Title: Vice President

STATE OF CONNECTICUT)

COUNTY OF HARTFORD)

ss

On this 26th day of March, 2008, before me personally appeared, Arthur L. Blakeslee, to me personally known, being by me duly sworn, says that he is the Vice President of U.S. Bank Trust National Association and that the said instrument attached hereto was signed on behalf of such association under the authority of the board of directors on 12-15, 2008, and he acknowledged that the execution of the said instrument was the act and deed of such association.

Notary Public in and for
the State of Connecticut



SUSAN P. McNALLY
Notary Public - Connecticut
My Commission Expires Mar. 31, 2010

SCHEDULE A

Description of Items of Equipment

53 – 29,600 Gallon Ethanol Tank Cars

TLEX 1000
TLEX 1001
TLEX 1002
TLEX 1003
TLEX 1004
TLEX 1005
TLEX 1006
TLEX 1007
TLEX 1008
TLEX 1009
TLEX 1010
TLEX 1011
TLEX 1012
TLEX 1013
TLEX 1014
TLEX 1015
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TLEX 1044

TLEX 1045
TLEX 1046
TLEX 1047
TLEX 1048
TLEX 1049
TLEX 1050
TLEX 1051
TLEX 1052

75 – 6,351 Cubic Foot Co-Product Hopper Railcars

STLX 9500
STLX 9501
STLX 9502
STLX 9503
STLX 9504
STLX 9505
STLX 9506
STLX 9507
STLX 9508
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STLX 9570
STLX 9571
STLX 9572
STLX 9573
STLX 9574

60 - 19,600 Gallon Tank Cars

STSX 52070
STSX 52071
STSX 52072
STSX 52073
STSX 52074
STSX 52075
STSX 52076
STSX 52077
STSX 52078
STSX 52079
STSX 52080
STSX 52081
STSX 52082
STSX 52083

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STX 52101
STX 52149
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STX 52187
STX 52189
STX 52191

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: 3/27/08



Robert W. Alvord