

RECORDATION NO. 27359-C FILED

MAR 27 '08 -8 00 PM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

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 Indenture 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 Lease Supplement No. 2 being filed with the Board under Recordation Number 27359-B.

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

Indenture Trustee: Wells Fargo Bank Northwest, National
Association (not in its individual capacity but
solely as Indenture Trustee)
299 South Main Street, 12th Floor
Salt Lake City, UT 84111

Owner Trustee: 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

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; and
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 Indenture 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

RECORDATION NO. 27359-C FILED

MAR 27 '08 -8 00 PM

MEMORANDUM OF INDENTURE SUPPLEMENT NO. 2 SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF INDENTURE SUPPLEMENT NO. 2 ("Memorandum"), dated as of March 27, 2008, is between M&T/Tate & Lyle Ingredients Trust 2008A LLT ("Owner Trustee") and Wells Fargo Bank Northwest, National Association ("Indenture Trustee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Owner Trustee has granted to the Indenture Trustee a security interest in all of Owner Trustee's right, title and interest in those certain railcars identified on Schedule A attached hereto (the "Equipment"), the Equipment Lease Agreement (M&T/Tate & Lyle Ingredients Trust 2008A LLT) dated as of January 29, 2008 and the rents and proceeds therefrom (with certain exceptions), as indicated pursuant to the terms of that certain Trust Indenture and Security Agreement (M&T/Tate & Lyle Ingredients Trust 2008A LLT) dated as of January 29, 2008, and that certain Indenture Supplement No. 2 (M&T/Tate & Lyle Ingredients Trust 2008A LLT), dated as of March 27, 2008, by the Owner Trustee.

B. 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.

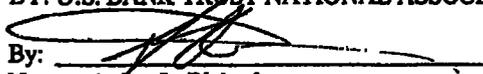
C. This Memorandum may be executed in counterparts, and each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[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 Owner Trustee 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 Owner Trustee. 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: 

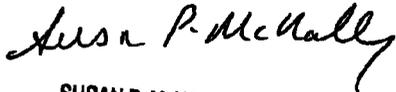
Name: Arthur L. Blakeslee

Title: Vice President

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) ss

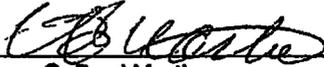
On this 25th day of March, 2008, before me personally appeared, Arthur L. Blakeslee, to me personally known, being by me duly sworn, says that he is the Vice President of U.S. Bank Trust National Association and that the said instrument attached hereto was signed on behalf of such association under the authority of the board of directors on March 25, 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

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Indenture Trustee 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 Indenture Trustee. I further declare under penalty of perjury that the foregoing is true and correct.

WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION

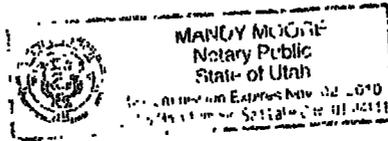
By: 
Name: G. Brad Martin
Title: Asst. Vice President

STATE OF Utah)
COUNTY OF Salt Lake)

ss

On this 26th day of March, 2008, before me personally appeared, G. Brad Martin, to me personally known, being by me duly sworn, says that he is the Assistant Vice President of Wells Fargo Bank Northwest, 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 March 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 Utah



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
TLEX 1016
TLEX 1017
TLEX 1018
TLEX 1019
TLEX 1020
TLEX 1021
TLEX 1022
TLEX 1023
TLEX 1024
TLEX 1025
TLEX 1026
TLEX 1027
TLEX 1028
TLEX 1029
TLEX 1030
TLEX 1031
TLEX 1032
TLEX 1033
TLEX 1034
TLEX 1035
TLEX 1036
TLEX 1037
TLEX 1038
TLEX 1039
TLEX 1040

TLEX 1041
TLEX 1042
TLEX 1043
TLEX 1044
TLEX 1045
TLEX 1046
TLEX 1047
TLEX 1048
TLEX 1049
TLEX, 1050
TLEX 1051
TLEX 1052

Note Series	Maturity Date
Series B-1	January 1, 2027

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
STLX 9509
STLX 9510
STLX 9511
STLX 9512
STLX 9513
STLX 9514
STLX 9515
STLX 9516
STLX 9517
STLX 9518
STLX 9519
STLX 9520
STLX 9521
STLX 9522
STLX 9523
STLX 9524
STLX 9525
STLX 9526
STLX 9527

STLX 9528
STLX 9529
STLX 9530
STLX 9531
STLX 9532
STLX 9533
STLX 9534
STLX 9535
STLX 9536
STLX 9537
STLX 9538
STLX 9539
STLX 9540
STLX 9541
STLX 9542
STLX 9543
STLX 9544
STLX 9545
STLX 9546
STLX 9547
STLX 9548
STLX 9549
STLX 9550
STLX 9551
STLX 9552
STLX 9553
STLX 9554
STLX 9555
STLX 9556
STLX 9557
STLX 9558
STLX 9559
STLX 9560
STLX 9561
STLX 9562
STLX 9563
STLX 9564
STLX 9565
STLX 9566
STLX 9567
STLX 9568
STLX 9569
STLX 9570
STLX 9571
STLX 9572
STLX 9573
STLX 9574

Note Series	Maturity Date
Series C	January 1, 2027

60 - 19,600 Gallon Tank Cars

STX 52070
STX 52071
STX 52072
STX 52073
STX 52074
STX 52075
STX 52076
STX 52077
STX 52078
STX 52079
STX 52080
STX 52081
STX 52082
STX 52083
STX 52084
STX 52085
STX 52086
STX 52087
STX 52088
STX 52089
STX 52091
STX 52093
STX 52097
STX 52101
STX 52149
STX 52150
STX 52151
STX 52152
STX 52153
STX 52154
STX 52155
STX 52156
STX 52157
STX 52158
STX 52159
STX 52160
STX 52161
STX 52162
STX 52163
STX 52164

STX 52165
STX 52166
STX 52167
STX 52168
STX 52169
STX 52170
STX 52171
STX 52172
STX 52173
STX 52174
STX 52175
STX 52177
STX 52178
STX 52179
STX 52181
STX 52182
STX 52184
STX 52187
STX 52189
STX 52191

Note Series	Maturity Date
Series D-1	January 1, 2027

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