

RECORDATION NO. 27359-<sup>D</sup> FILED

JUL 10 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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

July 10, 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. 3, dated as of July 10, 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.  
July 10, 2008  
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A description of the railroad equipment covered by the enclosed document is:

162 railcars: TLEX 1053 - TLEX 1199 and within the series STSX 52176 - STSX 52199 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. 3.

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

**MEMORANDUM OF LEASE SUPPLEMENT NO. 3**

THIS MEMORANDUM OF LEASE SUPPLEMENT NO. 3 dated as of this 10th day of July, 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. 3 (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.]

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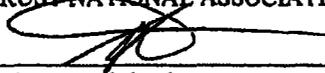
JUL 10 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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 Owner Trustee**

By:   
Name: Arthur L. Blakeslee  
Title: Vice President

STATE OF Connecticut )  
 )  
COUNTY OF Hartford )

ss

On this 8<sup>th</sup> day of July, 2008, before me personally appeared, Arthur J. 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 July 6, 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



KAREN R. FELT  
NOTARY PUBLIC  
My Commission Expires 02/28/2009

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: Ralph Tizora  
Title: Treasurer

STATE OF ILLINOIS            )  
  )        ss  
COUNTY OF MACON         )

On this 8<sup>th</sup> day of July, 2008, before me personally appeared, Ralph Tizora, to me personally known, being by me duly sworn, says that he is the Treasurer of Tate & Lyle Ingredients Americas, Inc. (the "Corporation") and that the said instrument attached hereto was signed on behalf of the Corporation under the authority of the board of directors on July 8<sup>th</sup> 2008 and he acknowledged that the execution of the said instrument was the act and deed of the Corporation.

Notary Public in and for  
the State of Illinois

*Michelle D Mowry*



**SCHEDULE A**

**Description of Items of Equipment**

**15 – 19,600 Gallon Sweetener Tank Cars**

STX 52176  
STX 52180  
STX 52183  
STX 52185  
STX 52186  
STX 52188  
STX 52190  
STX 52192  
STX 52193  
STX 52194  
STX 52195  
STX 52196  
STX 52197  
STX 52198  
STX 52199

**147 – 29,600 Gallon Ethanol Tank Cars**

TLEX 1053  
TLEX 1054  
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TLEX 1198  
TLEX 1199

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: 7/10/08



\_\_\_\_\_  
Robert W. Alvord