

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

JUL 10 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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

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

OF COUNSEL  
URBAN A. LESTER

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 Indenture 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 Lease Supplement No. 3 being filed with the Board under Recordation Number 27359-D.

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.  
July 10, 2008  
Page 2

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.

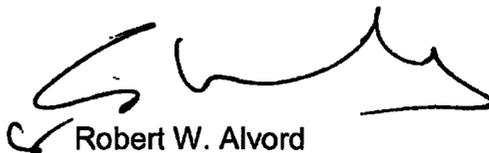
A short summary of the document to appear in the index is:

Memorandum of Indenture 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

JUL 10 '08 -8 00 AM

MEMORANDUM OF INDENTURE SUPPLEMENT NO. 3  
SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF INDENTURE SUPPLEMENT NO. 3 ("Memorandum"), dated as of July 10, 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. 3 (M&T/Tate & Lyle Ingredients Trust 2008A LLT), dated as of July 10, 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 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 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 July 8, 2008 and he acknowledged that the execution of the said instrument was the act and deed of such association.

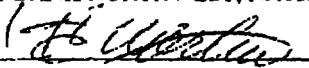
Notary Public in and for  
the State of Connecticut



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 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

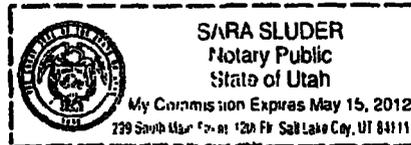
STATE OF Utah )  
COUNTY OF Salt Lake )

ss

On this 8<sup>th</sup> day of July, 2008, before me personally appeared, G. Brad Martin, to me personally known, being by me duly sworn, says that he is the Asst. 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 July 8, 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

*Sara Sluder*



**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  
TLEX 1055  
TLEX 1056  
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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