

RECORDATION NO. 27359-6 FILED

NOV 25 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

November 24, 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. 4, dated as of November 25, 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. 4 being filed with the Board under Recordation Number 27359-F.

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, Utah 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, Connecticut 06103

Annè K. Quinlan, Esq.
November 25, 2008
Page 2

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

125 tank cars: STSX 52200 - STSX 52324.

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

Memorandum of Indenture Supplement No. 4.

Also enclosed is a check in the amount of \$41.00 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. 27359-9
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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF INDENTURE SUPPLEMENT NO. 4

THIS MEMORANDUM OF INDENTURE SUPPLEMENT NO. 4 ("Memorandum"), dated as of November 25, 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. 4 (M&T/Tate & Lyle Ingredients Trust 2008A LLT), dated as of November 25, 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 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**

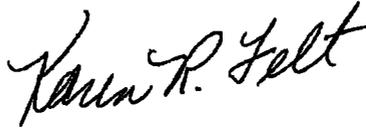
By: _____

Name: Arthur L. Blakeslee
Title: Vice President

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) ss

On this 25th day of November, 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 Nov. 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



KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/23/2009

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)
):ss
COUNTY OF SALT LAKE)

On the 25th day of November, 2008, personally appeared before me G. Brad Martin who being by me duly sworn did say, for himself, that he the said G. Brad Martin is the Assistant Vice President of Wells Fargo Bank Northwest, National Association and that the within and foregoing instrument was signed in behalf of said association by authority of a resolution of its Board of Directors, and said G. Brad Martin duly acknowledged to me that said association executed the same.

Sara Sluder
Notary Public



SCHEDULE A

Description of Items of Equipment

125 19,600 Gallon Tank Cars

STX 52200
STX 52201
STX 52202
STX 52203
STX 52204
STX 52205
STX 52206
STX 52207
STX 52208
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STX 52297
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STX 52300
STX 52301
STX 52302
STX 52303
STX 52304

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: 11/25/08



Robert W. Alvord