

RECORDATION NO. 27359-I FILED

NOV 25 '08 -11 00 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

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)
ELLSWORTH C ALVORD (1964)

November 25, 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 Amendment No. 1 to Memorandum of Indenture Supplement No. 2, dated as of November 25, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document amends the equipment list by replacing four railcars on the Memorandum of Indenture Supplement No. 2 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.
November 25, 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;
56 tank cars within the series STSX 52070 - STSX 52191 as more particularly set forth in the attachment to the document: and
4 tank cars added: STSX 52325 - STSX 52328;
4 tank cars removed: STSX 52091, 52093, 52097 and 52101.

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

Amendment No. 1 to Memorandum of Indenture Supplement No. 2.

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

NOV 25 '08

-11 00 AM

**AMENDMENT NO. 1 TO
MEMORANDUM OF INDENTURE SUPPLEMENT NO. 2**

SURFACE TRANSPORTATION BOARD

THIS AMENDMENT NO. 1 TO MEMORANDUM OF INDENTURE SUPPLEMENT NO. 2 (the "Amendment") dated as of this 25th day of November, 2008 is made by M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT (the "Owner Trustee") and WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION (the "Indenture Trustee") and, together with the Owner Trustee, the "Parties")

The Parties hereby acknowledge and confirm the following:

A. The Parties previously entered into that certain Indenture Supplement No. 2 dated as of March 27, 2008 (the "Supplement") to that certain Trust Indenture and Security Agreement (M&T/Tate & Lyle Ingredients Trust 2008A LLT) dated as of January 29, 2008, covering the equipment listed on Schedule A to the Supplement (the "Equipment").

B. In connection therewith, the Parties entered into that certain Memorandum of Indenture Supplement No. 2 dated as of March 27, 2008 (the "Memorandum") covering the Equipment listed on Schedule A thereto, which was filed with the Surface Transportation Board on March 27, 2008, recordation number 27359-C, and deposited with the Office of the Registrar General of Canada on March 27, 2008.

D. The Parties desire to amend and restate in its entirety Schedule A to the Memorandum to reflect new items of Equipment as listed on Schedule A hereto.

E. The Parties hereby amend and restate in its entirety Schedule A to the Memorandum and replace such Schedule A with Schedule A attached hereto.

F. The Parties wish to show for the public record this Amendment and accordingly have caused this Amendment to be executed by their respective duly authorized officers, as of the date first above written.

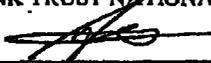
G. This Amendment may be executed in counterpart, and each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[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 **Hartford**

On this ___ day of November, 2008, before me personally appeared, Arthur L. Blakeslee, 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 November ___, 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.

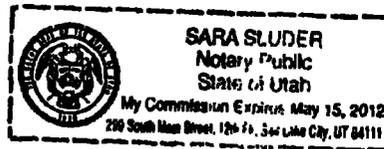
WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION

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

STATE OF UTAH)
):ss
COUNTY OF SALT LAKE)

On the ____ 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

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

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

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

STX 52084
STX 52085
STX 52086
STX 52087
STX 52088
STX 52089
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
STX 52325
STX 52326
STX 52327
STX 52328
~~STX 52091~~
~~STX 52093~~
~~STX 52097~~
~~STX 52101~~

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