

RECORDED. 29577 FILED

DEC 15 '10 -3 00 PM

SURFACE TRANSPORTATION BOARD

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

December 15, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Lease Agreement (RBSAF/Tate & Lyle Ingredients Trust 2010A LLT), dated as of December 15, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

|                           |   |
|---------------------------|---|
| Owner Trustee/<br>Lessor: | RBSAF/Tate & Lyle Ingredients Trust 2010A<br>LLT, acting through<br>U.S. Bank Trust National Association<br>Goodwin Square<br>225 Asylum Street, 23rd Floor<br>Hartford, CT 06103 |
| Lessee:                   | Tate & Lyle Ingredients Americas, Inc.<br>2200 East Eldorado Street<br>Decatur, IL 62521  |

**Section Chief  
December 15, 2010  
Page 2**

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

**400 tank cars: STSX 61000 - STSX 61399.**

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

**Memorandum of Equipment Lease Agreement (RBSAF/Tate & Lyle  
Ingredients Trust 2010A LLT).**

**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**

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**SURFACE TRANSPORTATION BOARD**

**MEMORANDUM OF EQUIPMENT LEASE AGREEMENT  
(RBSAF/TATE & LYLE INGREDIENTS TRUST 2010A LLT)**

MEMORANDUM OF EQUIPMENT LEASE AGREEMENT, made and entered into as of December 15, 2010 by and between RBSAF/Tate & Lyle Ingredients Trust 2010A LLT, acting through U.S. Bank Trust National Association, a national banking association, not in its individual capacity, but solely as Owner Trustee (the "Lessor" or "Owner Trustee") and Tate & Lyle Ingredients Americas, Inc. (the "Lessee").

**WITNESSETH:**

The undersigned have entered into that certain Equipment Lease Agreement (RBSAF/Tate & Lyle Ingredients Trust 2010A LLT), dated as of December 15, 2010 (the "Lease Agreement"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto, effective as of the date first set forth hereinabove and subject to the terms defined in the Lease Agreement.

[SIGNATURES TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

RBSAF/TATE & LYLE INGREDIENTS TRUST  
2010A LLT, acting through U.S. BANK TRUST  
NATIONAL ASSOCIATION, not in its individual  
capacity but solely as Owner Trustee

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

TATE & LYLE INGREDIENTS AMERICAS, INC.

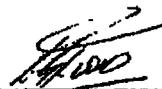
By: \_\_\_\_\_  
Name: Ralph Tizora  
Title: Treasurer

**IN WITNESS WHEREOF**, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

**RBSAF/TATE & LYLE INGREDIENTS TRUST  
2010A LLT, acting through U.S. BANK TRUST  
NATIONAL ASSOCIATION, not in its individual  
capacity but solely as Owner Trustee**

By: \_\_\_\_\_  
Name:  
Title:

**TATE & LYLE INGREDIENTS AMERICAS, INC.**

By:  \_\_\_\_\_  
Name: Ralph Tizora  
Title: Treasurer

STATE OF Connecticut)

)

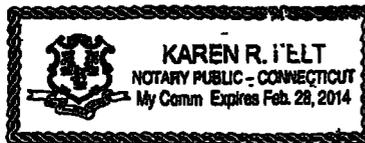
ss

COUNTY OF Hartford)

On this \_\_\_ day of December, 2010, before me personally appeared **Arthur L. Blakeslee**, to me personally known, who being duly sworn, says that he is an officer of U.S. Bank Trust National Association, acting not in its individual capacity, but solely as Owner Trustee, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation by authority of its board of directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

*Karen R. Felt*

Notary Public, State of Connecticut



STATE OF ILLINOIS            )  
  ) ss.  
COUNTY OF MACON            )

On this 5<sup>th</sup> day of December, 2010, before me personally appeared Ralph Tizora, to me personally known, who being duly sworn, says that he is the Treasurer of Tate & Lyle Ingredients Americas, Inc., that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation by authority of its board of directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Chris E. Livergood  
Notary Public, State of Illinois



**EXHIBIT A**

**DESCRIPTION OF EQUIPMENT**

**400 - 19,636 Gallon Corn Syrup Tank Cars - Trinity Industries, Inc.**

**STX 61000 to STX 61399 (inclusive)**

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:

12/15/10



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