

OSTER RESEARCHING SERVICES

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September 26, 2012

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

Dear Section Chief:

Enclosed for recording with the Surface Transportation Board are one original and one counterpart of the document described below to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code:

Memorandum of Assignment of Railcar Lease 7/31/12

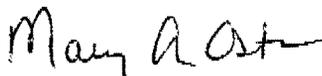
Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: Wells Fargo Equipment Finance, Inc. dba
Midwest Railcar Capital Equipment Company
733 Marquette Avenue South,
Minneapolis, MN 55402

Equipment: 74, 5125 cf 110-ton Covered Hoppers
SSPX 1157-1220, 1222-1231

Please record this agreement as a secondary document to STB Recordation #30314. The filing fee of \$42 is enclosed. Thank you.

Sincerely,



Mary Ann Oster
Research Consultant

FILED

September 26, 2012 03:43 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of July 31, 2012 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY (the "Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor, as lessor, has leased to Tate & Lyle Ingredients Americas, Inc., as lessee (the "Lessee"), seventy-four (74) 5125 c.f., 110-ton 286K Gross Rail Load Power Flow Pressure Differential Covered Hoppers identified on Schedule 1 attached hereto (the "Railcars") under that certain Schedule Number 90006 dated as of July 30, 2012, by and between Assignor, as lessor, and Lessee, as lessee, (the "Schedule"). The Schedule incorporates by reference that certain Rail Equipment Net Leasing Agreement No. 21621-90000 dated as of December 6, 2010, as amended by that certain Amendment Number 1 to Rail Equipment Net Leasing Agreement No. 21621-90000, each by and between Assignor, as successor lessor by way of assignment from Banc of America Leasing & Capital, LLC and Lessee (as amended, the "Master Lease"). The Schedule, together with the Master Lease solely as it pertains to the Schedule, are referred to herein as the "Lease".

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor as assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

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

IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

WELLS FARGO EQUIPMENT FINANCE, INC.
d/b/a MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY
("Assignee")

By: Jacqueline B. McCaw (SEAL)
Name: Jacqueline McCaw
Title: VP

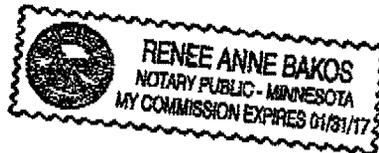
STATE OF Minnesota)
) SS:
COUNTY OF Hennepin)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Hennepin this 3rd day of August 2012 by Jacqueline McCaw, as an VP of WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY, a Minnesota corporation.

Renee Anne Bakos
Notary Public

My commission expires: 1/31/17

[Notarial Seal]



DESCRIPTION OF RAILCARS

Seventy-Four (74) 5125 c.f., 110-ton, 286K Gross Rail Load Power Flow Pressure Differential Covered Hoppers and bearing the following reporting marks and numbers:

SSPX 1157 – SSPX 1220, Inclusive
SSPX 1222 – SSPX 1231, Inclusive