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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

June 28, 2013

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 Assignment of Railcar Sublease, dated as of June 28, 2013, 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:

Assignor:	Tate & Lyle Ingredients Americas, Inc. 2200 East Eldorado Street Decatur, IL 62521
Assignee:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
[Lessee:	General Mills 1 General Mills Blvd. Minneapolis, MN 55426]

Chief, Section of Administration
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A description of the railroad equipment covered by the enclosed document is:

25 railcars within the series SSPX 31000 – SSPX 31049 as set forth in the attachment to the document.

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

Memorandum of Assignment of Railcar Sublease.

Also enclosed is a check in the amount of \$42.00 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,



Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF ASSIGNMENT OF RAILCAR SUBLEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR SUBLEASE (this "Memorandum") dated as of June 28, 2013 is between TATE & LYLE INGREDIENTS AMERICAS LLC (the "Assignor") and MIDWEST RAILCAR CORPORATION (the "Assignee").

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

A. The Assignor, as owner, has sold to Assignee those twenty-five (25) railcars identified on Schedule 1 attached hereto (the "Railcars").

B. The Assignor, as lessor, has leased to General Mills, as lessee (the "Lessee"), the Railcars under that certain Schedule No. 001 dated May 1, 2007 to that Master Lease Agreement dated April 17, 2007 (together with the Schedule, the "Lease").

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Purchase and Sale Agreement, dated as of even date herewith, pursuant to which the Assignor sold to the Assignee the Railcars and assigned to the Assignee the rights of "Lessor" or "Sublessor" under 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, and notwithstanding that both parties are not signatories to the same counterpart.

[Signatures appear on the following pages]

Schedule 1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Twenty-Five (25) railcars bearing the following reporting marks and numbers:

SSPX31000; SSPX31003; SSPX31004; SSPX31006; SSPX31008; SSPX31009; SSPX31010;
SSPX31011; SSPX31012; SSPX31015; SSPX31016; SSPX31017; SSPX31018; SSPX31019;
SSPX31022; SSPX31024; SSPX31029; SSPX31030; SSPX31031; SSPX31032; SSPX31041;
SSPX31044; SSPX31046; SSPX31048; and SSPX31049

DESCRIPTION OF SUBLEASE

Schedule No. 001 dated May 1, 2007 to that Master Lease Agreement dated April 17, 2007 both by and between Tate & Lyle Ingredients Americas, Inc. and General Mills

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 6/28/13

Edward M. Luria
Edward M. Luria