



BY APPOINTMENT TO  
HER MAJESTY THE QUEEN  
SUGAR REFINERS

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

TATE & LYLE PLC  
Sugar Quay  
Lower Thames Street  
London EC3R 6DQ  
UK

24 October 2008

Mr Elliott Staffin  
Office of International Corporate Finance  
US Securities and Exchange Commission  
100 F Street, NE  
Washington DC 20549



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## SUPPL

Dear Mr Staffin

**Tate & Lyle PLC, File No: 082/905**

Tate & Lyle PLC ("Tate & Lyle") has previously claimed the exemption from the registration requirements of Section 12(g) of the Securities Exchange Act of 1934 as amended (the "Act") pursuant to Rule 12g3-2(b) under the Act. In accordance with its obligations under Rule 12g3-2(b), enclosed herewith please find a revised list identifying the information referred to in Rule 12g3-2(b)(1)(i) stating when and by whom it is required to be made public, filed with a stock exchange on which Tate & Lyle's securities are traded or distributed to Tate & Lyle's security holders.

If you have any queries regarding the contents of this letter and the document supplied, please do not hesitate to contact me on telephone number +44 20 7977 6174.

Yours sincerely

Lucie Gilbert  
Deputy Company Secretary

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THOMSON REUTERS

File No. 082/905

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OFFICE OF THE REGISTRAR

**Tate & Lyle PLC**  
**(Incorporated under the Companies Act 1985**  
**as a public limited company and registered in England and Wales**  
**with Registered No. 76535)**  
**(the "Company")**

**Disclosure/Reporting Requirements**

- (i) pursuant to the laws of England and Wales;**
- (ii) pursuant to the requirements of the Financial Services Authority (the "FSA") or the London Stock Exchange; or**
- (iii) information to be distributed to holders of the Company's securities.**

<b>Event requiring public filing or disclosure</b>		<b>Period for filing or disclosure</b>	<b>Authority</b>
<b>1</b>	Memorandum and articles of association	To the registrar of companies on incorporation	S.10 Companies Act 1985
<b>2</b>	Amendments to memorandum and articles of association	Two copies of the proposed amendment to the FSA no later than the Company sends the notice convening the meeting to decide on the amendment. Notice of the amendment to the registrar of companies within 15 days of the amendment taking effect	S.18 Companies Act 1985 Listing Rules

Event requiring public filing or disclosure	Period for filing or disclosure	Authority
<p><b>3</b> Annual Reporting and Accounts (Directors' report, auditors' report, annual accounts and operating financial review (OFR))</p>	<p>The Annual Report and accounts including a management report and responsibility statement must be published as soon as possible and in any event within 4 months of the Company's year end</p> <p>Publication is by means of a Regulatory Information Services ("RIS") announcement and must remain available to the public for at least five years</p> <p>To shareholders, holders of debentures and every other person who is entitled to receive notice of general meetings, not less than 21 days before the date of the meeting at which copies of those documents are to be presented, which must be held within 7 months of the Company's financial year end</p> <p>To the registrar of companies within 7 months of the Company's financial year end</p>	<p>FSA's Disclosure and Transparency Rules ("DTR") S.441</p> <p>Companies Act 2006</p> <p>Listing Rules</p>
<p><b>4</b> Preliminary announcement of results for the Company's financial year-end</p>	<p>To a RIS as soon as possible after Board approval, or within 120 days of the end of the period to which the statement relates.</p>	<p>Listing Rules</p>

Event requiring public filing or disclosure	Period for filing or disclosure	Authority	
5	Half-yearly report containing "condensed" financial statements, a management report and a responsibility statement	Notice to a RIS of the publication of the report as soon as possible after its approval by the Board. Report must be approved and published by means of a RIS announcement within 2 months of the end of the period to which it relates  The reports are no longer required to be sent either to all holders of listed securities of the Company or advertised in at least one national paper but must however remain available to the public for at least five years	DTR
6	Interim management statement giving a general description of the issuer's financial position and performance	This statement must be published by means of a RIS announcement not earlier than week 11 nor later than week 20 in each six-month financial period	DTR
7	Notices of general meetings with explanatory circulars and proxy voting forms	To shareholders and the FSA not less than 21 days before annual general meetings or meetings where it is intended to propose a special resolution; not less than 14 days before other general meetings	Ss.307(2), (3), S.324(1) and (2) Companies Act 2006  Listing Rules  Company's articles of association

	Event requiring public filing or disclosure	Period for filing or disclosure	Authority
8	Annual return	To the registrar of companies within 28 days of the anniversary of the Company's date of incorporation and annually thereafter within 28 days of the anniversary of the date of delivery of the previous annual return	S.363 Companies Act 1985
9	Annual information update referring to all information that has been made available to the public over the previous 12 months	To the FSA via release through a RIS within 20 working days of the publication of the Annual Reporting and Accounts	Prospectus Rules
10	All special and extraordinary resolutions of shareholders and resolutions to authorise the allotment of securities or the purchase by the Company of its own shares	To the registrar of companies within 15 days of the passing of the resolution	S.380 Companies Act 1985
11	Two copies of all resolutions passed by the Company other than resolutions concerning ordinary business at an annual general meeting	To the FSA as soon as possible after the meeting	Listing Rules
12	Notification of a resolution of the Company authorising an alteration of share capital including new issues and the results of any new issue of listed securities	To the registrar of companies within one month but in the case of an increase in share capital, within 15 days and to a RIS as soon as possible	S.122 Companies Act 1985 Listing Rules
13	Resolution to reduce share capital and court order and minutes relating thereto	Resolution to be filed with the registrar of companies within 15 days of the resolution taking effect; court order and minutes to be filed with the registrar of companies promptly after receipt from the court	S.135 Companies Act 1985

Event requiring public filing or disclosure	Period for filing or disclosure	Authority	
14	Notice of change of particulars of directors or secretary or any important change in the functions or executive responsibilities of a director	To the registrar of companies within 14 business days of the date of occurrence and to a RIS as soon as possible and no later than the end of the business day following the decision by the Company, where it is a change to the Board and within 5 days where there is an appointment of a new director	S.167 Companies Act 2006 Listing Rules
15	Notice of change of registered office	To the registrar of companies on occurrence	S.287 Companies Act 1985
16	Change in the Company's name	To a RIS and the FSA in writing and a copy of the revised certificate of incorporation (issued by the registrar of companies) to the FSA	Listing Rules S.28 Companies Act 1985
17	Notice of allotment of shares or securities	To the registrar of companies one month after allotment	S.88 Companies Act 1985
18	Notice of purchase of own shares	Proposal to purchase own shares to a RIS as soon as possible. Outcome of the shareholders' meeting to discuss this proposal must also be notified to a RIS as soon as possible  Share return to be sent to registrar of companies within 28 days of the purchase and notify a RIS as soon as possible	S.169 Companies Act 1985 Listing Rules
19	Notice of location of share register and any change of location	To the registrar of companies within 14 days of occurrence	S.353 Companies Act 1985

<b>Event requiring public filing or disclosure</b>		<b>Period for filing or disclosure</b>	<b>Authority</b>
<b>20</b>	Notification of change of accounting reference date	To a RIS and registrar of companies as soon as possible	S.392 Companies Act 2006 Listing Rules
<b>21</b>	Directors' service contracts	Available for inspection at the registered office during normal business hours Shareholders have a right to request a copy of any director's service contract from the Company	S.228 Companies Act 2006
<b>22</b>	Notification of certain charges over assets of the Company	To the registrar of companies within 21 days of creation of the charge	S.395 Companies Act 1985
<b>23</b>	Generally, in addition to any specific requirements regarding notification otherwise contained in the Listing Rules, any inside information (information that would be likely to be used by a reasonable investor as part of his investment decisions and would therefore have a significant effect on the price of the issuer's securities) which directly concerns the issuer	To a RIS as soon as possible	DTR
<b>24</b>	Two copies of all circulars, notices, reports, announcements or other documents to which the Listing Rules apply issued by the Company and required to be filed with the FSA	To the FSA at the same time as they are issued	Listing Rules
<b>25</b>	Announcements of Board decisions on dividends, profits and other matters requiring announcements	To a RIS as soon as possible and not later than 7:30 a.m. on the next business day	Listing Rules
<b>26</b>	Any amendments of rights attaching to any class of listed securities or any security in respect thereof listed equity securities which are converted into equity shares	To a RIS as soon as possible	Listing Rules

<b>Event requiring public filing or disclosure</b>	<b>Period for filing or disclosure</b>	<b>Authority</b>	
27	Any redemption of listed shares	To a RIS as soon as possible and to the registrar of companies within 28 days	Listing Rules S.122 Companies Act 1985
28	Basis of equity securities offered to public for cash and of open offers to shareholders	To a RIS as soon as possible	Listing Rules
29	Any extensions of time granted for the currency of temporary documents of title	To a RIS as soon as possible	Listing Rules
30	The effect, if any, of the issue of further securities on the terms of the exercise of rights under warrants, options and convertible securities	To a RIS as soon as possible	Listing Rules
31	The result of any issue of equity securities or preference shares or of a public offering of existing securities or other equity securities	To a RIS as soon as possible	Listing Rules
32	Details of acquisition or realisations required to be disclosed pursuant to Chapters 10 and 11 of the Listing Rules	To a RIS as soon as possible after terms agreed	Listing Rules
33	Circulars and notices of meetings in connection with acquisitions or realisations pursuant to Chapters 10 or 11 of the Listing Rules	Final copies to the FSA at the time of the issue	Listing Rules
34	Listing particulars and prospectuses in respect of admission of securities to the Official List of the London Stock Exchange	To the FSA at least two business days prior to consideration of the application for admission to listing	Financial Services and Markets Act 2000 Listing Rules
35	Details of the issue price and principal terms of any rights issue and the results of such an issue including details of rights not taken up	To a RIS as soon as possible	Listing Rules

Event requiring public filing or disclosure	Period for filing or disclosure	Authority
<p><b>36</b> Notification of information disclosed in accordance with DTR 5 and section 793 of the Companies Act 2006</p>	<p>Issuers must publish a monthly statement of the total number of voting shares in issue, and of the number of treasury shares held. This must be made at the end of each calendar month, unless there is no change in the month</p> <p>To a RIS as soon as possible and in any event by the end of the business day following the notification of an interest received from the shareholders</p> <p>Where a shareholder has a notification obligation, the notification must be made both to the FSA (electronically) and to the issuer. The deadline for notification is two trading days after the date on which the holder knows or should have known of the acquisition, disposal or other event giving rise to a notification obligation</p> <p>Under the DTR, issuers must disclose acquisitions or disposals of treasury shares if these cause them to cross the 5% or 10% threshold in terms of the number of treasury shares they hold as a percentage of total shares in issue</p>	<p>Companies Act 2006 DTR</p>

	Event requiring public filing or disclosure	Period for filing or disclosure	Authority
37	Notification duties of directors' and persons discharging managerial responsibilities' (PDMRs) interests in the securities of the Company in accordance with section 324 and section 328 of the Companies Act 1985	To a RIS (by the end of the business day following receipt by the Company of the information)	Listing Rules DTR
38	Purchase by or on behalf of the Company of any of its equity securities other than equity shares or preference shares	When 10 per cent. of the initial amount has been purchased, redeemed or cancelled, and in any event not later than 7.30 a.m. on a business day following date of which relevant threshold is reached or exceeded	Listing Rules
39	Variation and disposals of equity shares under an exemption allowed   the lock-up arrangements	To a RIS as soon as possible	Listing Rules
40	Any information required to be disclosed pursuant to the City Code on Takeovers and Mergers	To a RIS within the period specified under the City Code on Takeovers and Mergers	Takeover Code

**END**