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15 June 2011

To holders of Tate & Lyle PLC's Ordinary Shares of 25p each

Dear Shareholder

Tate & Lyle 2011 Final Dividend and Dividend Reinvestment Plan

On 27 May 2011, we announced a proposed final dividend of 16.9p per ordinary share. We also announced the launch of an evergreen Dividend Reinvestment Plan ("DRIP") and the closure of the evergreen scrip dividend scheme.

The DRIP gives you the opportunity to reinvest your dividends in Tate & Lyle PLC ordinary shares ("Shares") that will be purchased on your behalf in the market as soon as practicable after the relevant dividend payment date. The DRIP provides you with a simple and economic way to build up your investment in Tate & Lyle PLC.

I enclose an explanatory booklet which sets out the terms and conditions of the DRIP. If, having read the booklet, you wish to participate in the DRIP, you should apply online at www.shareview.co.uk or complete the enclosed Mandate Form and return it in the reply-paid envelope provided. CREST holders will need to input a CREST Input Message.

If you elect to join the DRIP, you will be able to use your dividend to buy Shares at favourable commission rates. However, if you pay income tax in the UK, you will be liable for income tax on dividends received. Please see the enclosed booklet for further information.

To participate in the DRIP in respect of the final dividend, Equiniti Financial Services Limited must receive your completed application by 5.00pm UK time on Friday 15 July 2011.

The timetable for the 2011 final dividend is as follows:

Ex-dividend date	29 June 2011
Record date	1 July 2011
Final date for receipt of DRIP Mandate Forms	15 July 2011
Annual General Meeting	28 July 2011
Dividend cheques posted by second class post	3 August 2011
Dividend payment date	5 August 2011*
Share certificates sent to shareholders who elected to participate in the DRIP by first class post	10 August 2011
DRIP settlement date, accounts and CREST member accounts credited with new shares.	11 August 2011

*Subject to shareholder approval at the Annual General Meeting.

Residual balances under the scrip dividend scheme

As the scrip dividend scheme has closed, any residual balances under that scheme (i.e. any cash amount left over that was not sufficient to allocate a Share in relation to past dividends) above £3.00 will be repaid to shareholders by cheque or BACS (if a bank mandate is recorded) on 15 June 2011. However, residual cash balances of £3.00 or less will be paid to our chosen charity, in accordance with the terms and conditions of the scrip dividend scheme.

If you have any questions about the DRIP or the scrip dividend scheme, please call the Equiniti Financial Services Limited helpline on 0871 384 2063** or +44 (0) 121 415 0235 from outside the UK.

Yours sincerely

P. O. Gershon

Sir Peter Gershon
Chairman

**Calls to this number are charged at 8p per minute from a BT landline. Other network provider costs may vary. Lines are open Monday to Friday, 8:30 am to 5:30 pm UK time (excluding UK public holidays).