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LAW OFFICES OF
LOUIS E. GITOMER, LLC.

LOUIS E. GITOMER
Lou@lgrailaw.com

MELANIE B. YASBIN
Melanie@lgrailaw.com
410-296-2225

600 BALTIMORE AVENUE, SUITE 301
TOWSON, MARYLAND 21204-4022
(410) 296-2250 • (202) 466-6532
FAX (410) 332-0885

December 19, 2011

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Public Record

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

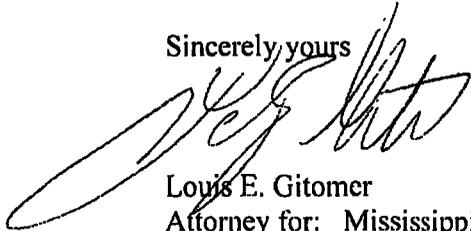
RE: Docket No. AB-1089X, *Mississippi & Skuna Valley Railroad, LLC—
Abandonment Exemption—in Yalobusha and Calhoun Counties, MS*

Dear Ms. Brown:

The Mississippi & Skuna Valley Railroad, LLC agrees to negotiate interim trail use/rail banking with Mississippi & Skuna Valley Rails-To-Trails for the 21-mile rail line between Bruce Junction, milepost 21.0 and Bruce, milepost 0.0, all in Yalobusha and Calhoun Counties, MS.

Thank you for your assistance. If you have any questions, please call or email me.

Sincerely yours



Louis E. Gitomer
Attorney for: Mississippi & Skuna Valley
Railroad, LLC

Cc: Ms. Amy F. McMinn