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LAW OFFICES
JOHN D. HEFFNER, PLLC
1750 K STREET, N.W.
SUITE 200
WASHINGTON, D.C. 20006
PH: (202) 296-3333
FAX: (202) 296-3339

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April 4, 2011

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20324-0001

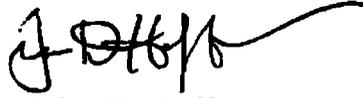
**RE: Finance Docket No. 35475, Port of Ivory, LLC-Operation-Line of
Railroad in Tulare County, CA**

Dear Ms. Brown:

I am writing on behalf Port of Ivory, LLC ("the Port"), in connection with the above-captioned exemption proceeding.

After the Board issued a decision dated March 18, 2011, publishing the exemption, the Port's connecting carrier, the San Joaquin Valley Railroad Company ("SJVR") filed a Petition to Reject that notice. Inasmuch the Port and SJVR have now commenced discussions to resolve their differences, the Port requests that the Board hold these proceedings in abeyance for 10 days starting April 5, 2011 (or until April 15) to facilitate a resolution. SJVR's counsel has authorized me to state that he concurs in this request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J D Heffner", with a long, sweeping horizontal flourish extending to the right.

John D. Heffner

cc: Louis Gitomer, Esq. (by email)
Mr. Chuck Littlefield