



**ASSOCIATION OF
AMERICAN RAILROADS**

Law Department
Louis P. Warchot
Senior Vice President-Law
and General Counsel

March 6, 2012

231 979

ENTERED
Office of Proceedings

MAR -- 5 2012

Part of
Public Record

Cynthia Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Re: STB Finance Docket No. 35506, *Western Coal Traffic League — Petition for Declaratory Order*

Dear Ms. Brown:

Pursuant to the Board's Notice served February 25, 2012, in this proceeding, the Association of American Railroads (AAR) provides this notice of its intent to participate in the hearing scheduled for March 22, 2012. The AAR's speaker will be John T. Gray, Senior Vice President, Policy & Economics at the AAR.

In summary, Mr. Gray will testify in favor of the Board's long-standing policy and settled rules requiring the use of GAAP purchase accounting for purposes of URCS costing and annual revenue adequacy determinations, and the continued need for the uniform and evenhanded application of the Board's purchase accounting rules.

The AAR asks that Mr. Gray be allotted 10 minutes for his testimony.

Respectfully Submitted,

Louis P. Warchot
*Counsel for the Association of
American Railroads*