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 January 31, 2014
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January 31, 2014

Rachel D. Campbell, Director
 Office of Proceedings
 Surface Transportation Board
 395 E. Street, S.W.
 Washington, DC 20423

Re: STB Docket No. 35788, *14500 Limited LLC v. CSX Transportation, Inc.*

Dear Ms. Campbell:

Without seeking leave, 14500 Limited LLC (Petitioner) filed an improper reply to a reply in the above referenced proceeding. 49 C.F.R. § 1104.13(c) ("A reply to a reply is not permitted."). Exceptions are made only when "good cause is shown, or when additional information is necessary to develop a more complete record." *Waterloo Ry. Co. - Adverse Abandonment - Lines of Bangor & Aroostook R.R. Co. and Van Buren Bridge Co. in Aroostook Cty., ME*, STB Docket No. AB-124 (Sub-No.2), at 3 (May 6, 2003). Petitioner has not met this standard.

However, CSXT will not object to the Board considering the pleading in the interest of having a complete record. Petitioner claims CSXT mischaracterized the District Court's decision; but the decision speaks for itself and plainly found both state claims completely preempted by the ICC Termination Act ("ICCTA"). Alternatively, Petitioner objects to the very idea that its state claims might be barred as a matter of law. But when a state cause of action is preempted by ICCTA, it is extinguished, not merely transferred to the Board. For the reasons set forth in CSXT's reply, the Board should deny this request for a declaratory proceeding and inform the District Court that the underlying case should be dismissed with prejudice.

Sincerely,

G. Paul Moates

cc: David J. Horvath, Counsel for Petitioner