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SERVICE DATE – MAY 6, 2005

DO

FR-4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34673]

C&J Railroad Company, d/b/a Mississippi Delta Railroad–Acquisition and Operation
Exemption–in Tallahatchie County, MS

C&J Railroad Company, d/b/a Mississippi Delta Railroad (MSD), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire by lease¹ and operate 1,320 feet, or 0.25 miles, of track, including yard, lead and switching tracks (without assigned mileposts) that extends north beyond Canadian National Railway Company/Illinois Central Gulf Railroad Company’s milepost 104.

MSD certifies that its projected revenues as a result of the transaction will not exceed those that would qualify it as a Class III carrier and will not exceed \$5 million annually.

The transaction was scheduled to be consummated on or after April 14, 2005, the effective date of the exemption (7 days after the exemption was filed).

If the verified notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

¹ MSD states that it has leased the rail line since July 1, 2001, but that it will not commence operations until the effective date of this exemption.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34673, must be filed with the Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Reggie Howell, C&J Railroad Company, 1710-L East Tenth Street, Jeffersonville, IN 47130.

Board decisions and notices are available on our website at
“WWW.STB.DOT.GOV.”

Decided: April 27, 2005.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams

Secretary