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Mulch Manufacturing, Inc.

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April, 5, 2011

The Honorable Dan Elliott
Chairman
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

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Dear Mr. Elliott:

As a major user of rail services in many states, we view with some alarm any effort to reregulate this country's freight railroads. A healthy and vibrant rail network has allowed our company to grow, as well as, providing employment to our people in six states.

We vehemently oppose any efforts to curtail or restrict the railroads ability to invest private capital to expand and improve our nations rail infrastructure. Our company has recently taken advantage of this expansion to grow our own business. Any efforts to derail these efforts can only have a detrimental impact on our economy.

Sincerely

Charles R. Callahan
Vice President of Transportation
Mulch Manufacturing Inc.