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231508

November 22, 2011

**FILING FEE WAIVER**

Ms. Cynthia T. Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E. Street, S.W.  
Washington, D.C. 20423

RE: Docket No. AB-1089X, Mississippi & Skuna Valley Railroad, LLC- Abandonment  
Exemption - in Yalobusha and Calhoun Counties, MS

Dear Ms. Brown:

This comment is filed on behalf of the Board of Supervisors of Yalobusha County, Mississippi, and the Board of Supervisors of Calhoun County, Mississippi, which are governmental entities, acting for themselves and for the Mississippi & Skuna Valley Rails-To-Trails Recreation District, hereinafter referred to as "Commenter". Pursuant to 49 C.F.R. 1002.2(e)(1), Commenter are local government entities and requests waiver of the fee for filing this request for a Notice of Interim Trail Use. The Mississippi & Skuna Valley Rails-To-Trails is a Recreation District in the formation process. Upon completion of formation and approval by the office of the Attorney General of Mississippi, you will be provided copies of final formation documentation.

Commenter requests issuance of a Notice of Interim Trail use pursuant to 16 U.S.C., Section 1247(d) and 49 C.F.R. Section 1152.29 for Mississippi & Skuna Valley Railroad, LLC's ("MSVR") 21-mile rail line between Bruce Junction, milepost 21.0 and Bruce, milepost 0.0, all in Yalobusha and Calhoun Counties, MS (the "Line").

In order to establish interim trail use and rail banking under section 16 U.S.C. Section 1247(d), and 49 C.F.R. Section 1152.29, Commenter is willing to assume full responsibility for management of, for any legal liability arising out of the transfer or use

of, and for the payment of any and all taxes that may be levied or assessed against the right-of-way owned and operated by the Mississippi & Skuna Valley Railroad, LLC. The property, extends from railroad milepost 21, near Bruce Junction, to railroad milepost 0.0, near Bruce, a distance of 21 miles in Yalobusha and Calhoun Counties, MS. The right-of-way is part of a line of railroad proposed for abandonment in STB Docket No. AB 1089X. A map of the property depicting the right-of-way is attached.

Commenter acknowledges that use of the right-of-way is subject to the users continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right-of-way for rail service. A copy of this statement is being served on MSVR on the same date it is being served on the Board.

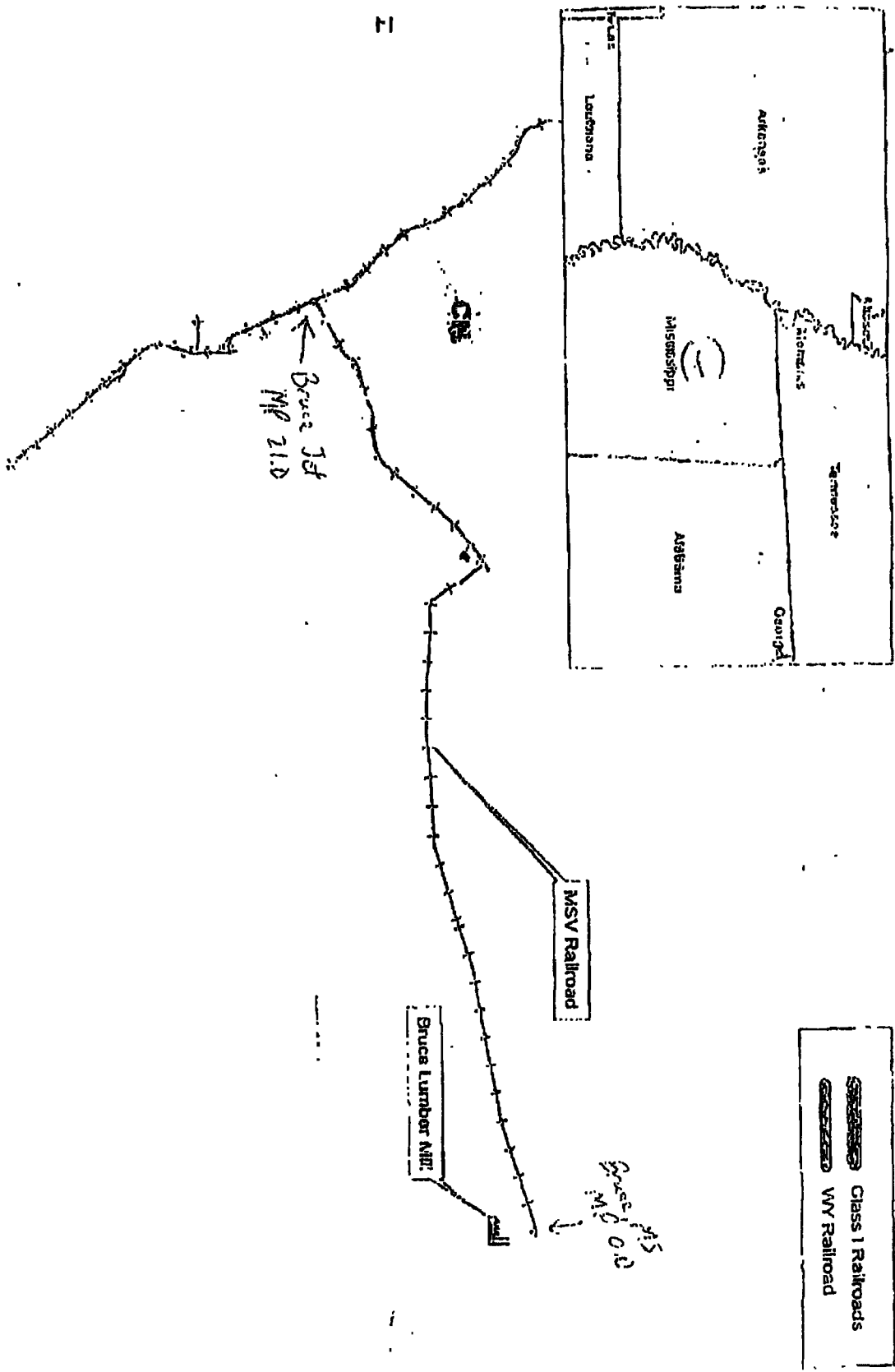
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Amy F. McMinn". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Amy F. McMinn  
Clerk of the Board of Supervisors  
of Yalobusha County, Mississippi


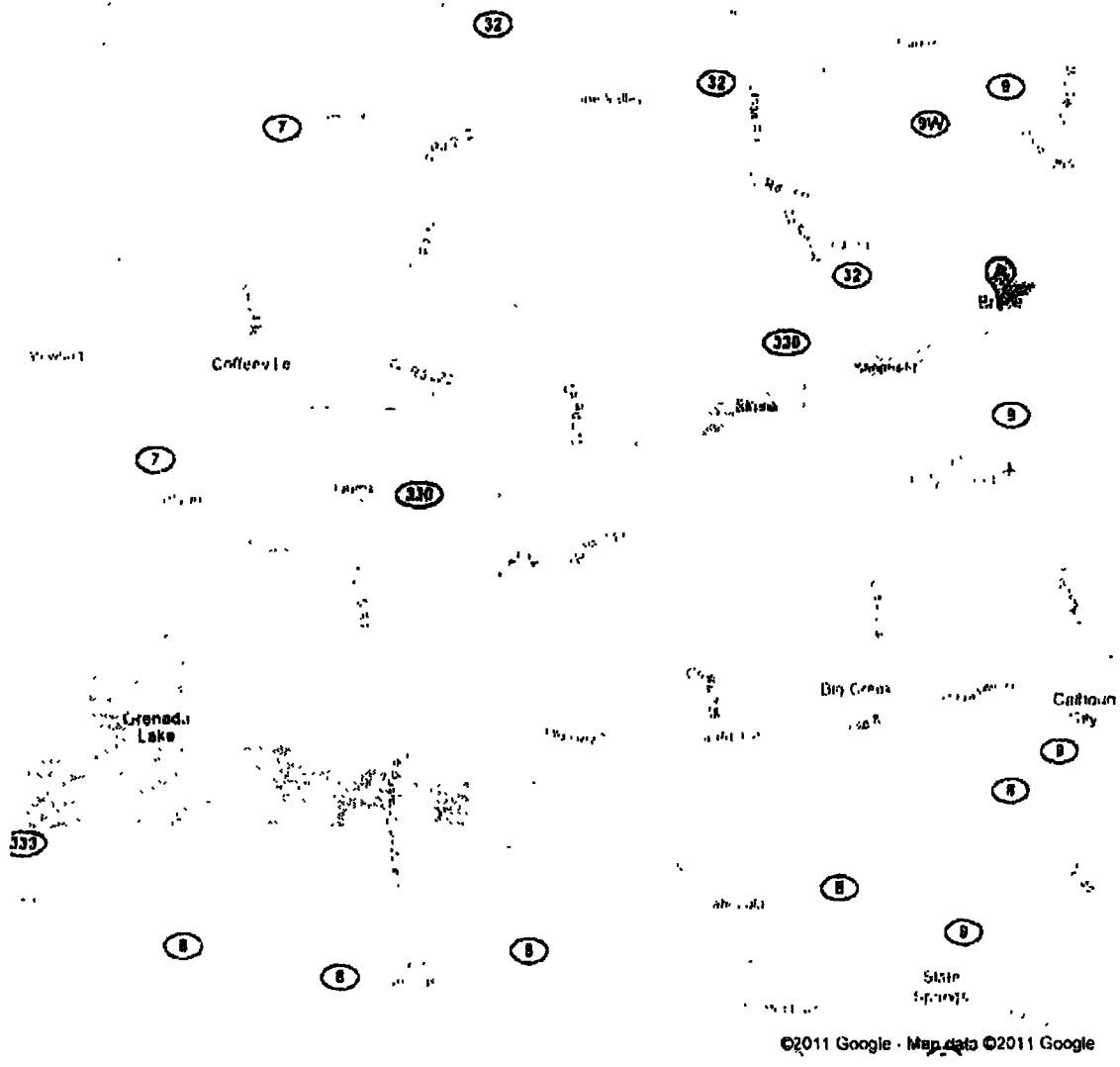
Enclosure

CC: Mississippi & Skuna Valley Railroad, LLC



Google maps Address Bruce, MS

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