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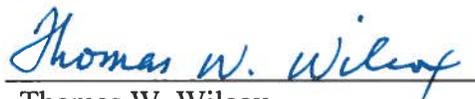
**BEFORE THE
SURFACE TRANSPORTATION BOARD**Office of Proceedings
March 26, 2012
Part of
Public Record

Finance Docket No. 35504**UNION PACIFIC RAILROAD COMPANY – PETITION
FOR DECLARATORY ORDER**

REBUTTAL COMMENTS OF U.S. MAGNESIUM, L.L.C.

U.S. Magnesium, L.L.C. (“USM”), a Party of Record in this proceeding, hereby submits its Rebuttal Comments pursuant to the Decision issued in this docket on December 12, 2011. USM agrees with and adopts as its Rebuttal Comments the Joint Rebuttal Comments of The Chlorine Institute, American Chemistry Council, The Fertilizer Institute, and The National Industrial Transportation League.

Respectfully submitted,



Thomas W. Wilcox
GKG Law, P.C.
1054 Thirty-First Street, NW, Suite 200
Washington, DC 20007
Phone: 202-342-5248
Fax: 202-342-5222

Attorney for U.S. Magnesium L.L.C.

Dated: March 26, 2012

CERTIFICATE OF SERVICE

I hereby certify that on this 26th day of March, 2012, I served a copy of the foregoing Rebuttal Comments of U.S. Magnesium, L.L.C. ("USM") via email to the following addressees:


Thomas W. Wilcox

Karyn A. Booth
Thompson Hine LLP
1920 N Street, N.W.
Washington, DC 20036
karyn.booth@thompsonhine.com

Gregory M. Leitner
Husch Blackwell LLP
736 Georgia Avenue, Suite 300
Chattanooga, TN 37402
gregory.leitner@huschblackwell.com

Keith T. Borman
American Short Line and Regional Railroad
Association
50 F Street, N.W., Suite 7020
Washington, DC 20001
kborman@aslrra.org

C. Michael Loftus
Slover & Loftus LLP
1224 17th Street, N.W.
Washington, DC 20036
cml@sloverandloftus.com

Robin A. Burns
Occidental Chemical Corporation
5005 LBJ Freeway, Suite 2200
Dallas, TX 75244-6119
robin_a_burns@oxy.com

David L. Meyer
Morrison & Foerster LLP
2000 Pennsylvania Ave., N.W., Suite 6000
Washington, DC 20006
dmeyer@mfofo.com

Paul M. Donovan
LaRoe, Winn, Moerman & Donovan
1250 Connecticut Avenue, N.W., Suite 200
Washington, DC 20036
paul.donovan@laroelaw.com

Jeffrey O. Moreno
Thompson Hine LLP
1920 N Street, N.W.
Washington, DC 20036
jeff.moreno@thompsonhine.com

Patrick E. Groomes
Fulbright & Jaworski, L.L.P.
801 Pennsylvania Avenue, N.W.
Washington, DC 20004-2623
pgroomes@fulbright.com

William A. Mullins
Baker & Miller PLLC
2401 Pennsylvania Avenue, N.W.
Washington, DC 20037
wmullins@bakerandmilller.com

William J. Hamel
Arkema Inc.
900 First Avenue
King of Prussia, PA 19406
william.hamel@arkema.com

John P. Patelli, Counsel
CSX Transportation J-150
500 Water Street
Jacksonville, FL 32223
john_patelli@csx.com

Peter Plocki
U.S. Department of Transportation
Office of the General Counsel
1200 New Jersey Avenue, S.E.,
Room W94-316
Washington, DC 20590
Room W94-316
Washington, DC 20590
peter.plocki@dot.gov

Michael L. Rosenthal
Covington & Burling LLP
1201 Pennsylvania Avenue, N.W.
Washington, DC 20004-2401
mrosenthal@cov.com

David F. Rifkind
Leonard, Street, and Deinard
1350 I Street, N.W., Suite 800
Washington, DC 20005
david.rifkind@leonard.com

Kevin M. Sheys
Nossaman LLP
1666 K Street, N.W., Suite 500
Washington, DC 20006
ksheys@nossaman.com

Samuel M. Sipe, Jr.
Steptoe & Johnson LLP
1330 Connecticut Avenue, N.W.
Washington, DC 20036
ssipe@steptoe.com

Scott N. Stone
Patton Boggs, LLP
2550 M Street, N.W.
Washington, DC 20037
sstone@pattonboggs.com

Louis P. Warchot
Association of American Railroads
425 Third Street, S.W., Suite 1000
Washington, DC 20024
lwarchot@aar.org