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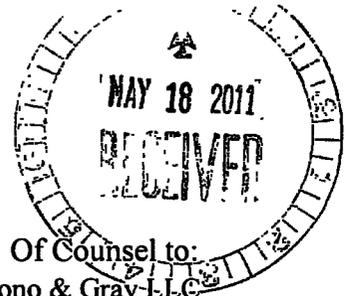
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May 11, 2011

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Office of Proceedings

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Part of
Public Record

Ms. Cynthia T. Brown, Chief
Office of Proceedings
Surface Transportation Board
395 E. Street, SW
Washington, DC 20423-0001

Re: Allegheny Valley Railroad Company – Petition for Declaratory Order; STB
Finance Docket No. 35239 – Remanded Proceeding

Dear Ms. Brown:

On May 10, 2011, Allegheny Valley Railroad Company filed its Opening Statement of Facts and Legal Argument in the above captioned proceeding. The purpose of this letter is to bring to the Board's attention a typographical error on Page 22 of the Legal Argument at Line 10 where a reference to "M.P. 0.0 at 16th Street" should be corrected to read "M.P. 0.3 at 16th Street".

Very truly yours,

RICHARD R. WILSON, P.C.

Richard R. Wilson, Esq.

Attorney for Allegheny Valley Railroad Company

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xc: All Parties of Record
Allegheny Valley Railroad Co.