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November 23, 2011

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Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

Re: Docket No. AB-33 (Sub-No. 277X), *Union Pacific Railroad Company --
Abandonment Exemption -- in Lafourche Parish, LA*

Docket No. AB-318 (Sub-No. 7X), *Louisiana & Delta Railroad, Inc. --
Discontinuance of Service Exemption -- in Lafourche Parish, LA*

Dear Ms. Brown:

Pursuant to 49 C.F.R. § 1152.27(c)(2), VALENTINE, LLC hereby provides a formal expression of its intent to file an Offer of Financial Assistance (OFA) to continue rail service over the rail line involved in the above proceeding.

Counsel for Union Pacific Railroad Company and Louisiana & Delta Railroad, Inc. are being provided with a copy of this formal expression of intent.

Very truly yours,

Tom McFarland

Thomas F. McFarland
Attorney for Valentine, LLC

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cc: (by e-mail)
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