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Gabe S. Meyer
Assistant General Attorney

July 31, 2009

Via Electronic Filing

The Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423

RE: STB Docket No. AB-33 (Sub-No. 261), Union Pacific Railroad Company - Abandonment - In New Madrid, Scott, and Stoddard Counties, Missouri (Essex to Miner Line)

Dear Secretary Quinlan:

This letter will respond to the Offer of Financial Assistance ("OFA") filed by Mississippi Central Railroad Co. ("MCSI") in the above-referenced matter on July 27, 2009.

On page 2 of its OFA MCSI states, "Based upon the information provided by [Union Pacific Railroad Co. ("UP")] as to the salvage value and quality of real estate title, MSCI hereby offers to pay the sum of \$302,990." UP disagrees with this statement. On June 23, 2009, UP provided information to MSCI indicating that the Net Liquidation Value of the 4.85 miles of line subject to the OFA is approximately \$549,353.00.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Gabriel S. Meyer

cc: Daniel A LaKemper— Mississippi Central Railroad Co. (via email)