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LAW OFFICE  
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THOMAS F. MCFARLAND

March 25, 2008

By e-filing

Ann K. Quinlan, Esq.  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W., Suite 1149  
Washington, DC 20024

Re STB Ex Parte No. 677, *Common Carrier Obligation Of Railroads*

Dear Ms Quinlan:

This constitutes a Notice of Intent to Participate in the above proceeding in behalf of SOUTH PLAINS SWITCHING, LTD. CO (South Plains) Inasmuch as South Plains intends to participate by filing a written submission only, South Plains does not request time to speak at the public hearing. South Plains' written submission will be submitted on or before the due date of April 17, 2008

Very truly yours,

*Tom McFarland*

Thomas F. McFarland  
*Attorney for South Plains  
Switching, Ltd Co*

*TMcf kl vnp8 0-1297ef/STBI*

cc Mr Larry Wisener ) *by e-mail*  
Mr Dennis Olmstead )