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PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO CA 94102-3288



May 6, 2008

The Honorable Vernon A Williams
Secretary
Surface Transportation Board
1925 K Street, N W
Washington, D.C. 20423-0001

RE STB Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital—2007

Dear Secretary Williams:

The California Public Utilities Commission intends to participate in the above-captioned proceeding by filing comments

Service of any comments filed by other parties should be sent directly to the California Public Utilities Commission, addressed as follows

Patrick S. Berdge
California Public Utilities Commission
Legal Division, Room 4300-G
505 Van Ness Avenue
San Francisco, CA 94102

Very truly yours,

/s/ PATRICK S BERDGE

Patrick S Berdge
Staff Counsel
Consumer Protection and Safety Division
California Public Utilities Commission

PSB cdl

cc. Richard W Clark, Director, CPSD
Paul W King, Asst. Director, CPSD
Jason Zeller, Asst. General Counsel
Robert D Rosenberg, Slover & Loftus