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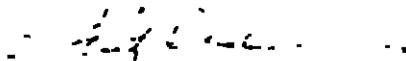
Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Dear Secretary Quinlan,

I this day filed the Offer of Financial Assistance ("OFA") of the Tulare Valley Railroad ("TVR") Company in STB Docket No. AB-398 (Sub-No. 7X). San Joaquin Valley Railroad Company--Abandonment Exemption--In Tulare County, CA, without having noted on the Board's web page that the Board of Supervisors of the County of Tulare also had filed an Offer of Financial Assistance.

I certify that by copy of this letter I have mailed a copy of TVR's OFA to the Board of Supervisors of the County of Tulare

Sincerely yours,



Fritz R. Kahn

cc: Chairman Connie Conway