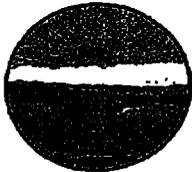


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Tulare Valley Railroad

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Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

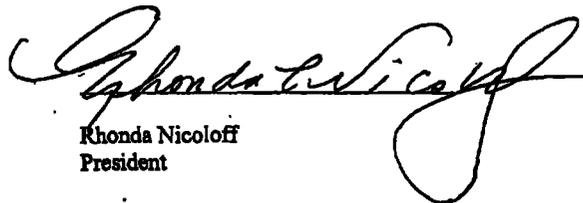
March 11, 2010

Dear Ms. Brown:

This refers to STB Docket No. 397 (Sub-No. 7), Tulare Valley Railroad Company--
Abandonment Exemption--in Tulare County, CA, and to the letter of American Trails
Association, Inc., requesting a trail use/rail banking condition, filed with the Board yesterday.

Mr. Fritz R. Kahn represents the Tulare Valley Railroad Company, which waives any claim
of conflict of interest occasioned by Mr. Kahn's representing the American Trails Association,
Inc.

Sincerely yours,


Rhonda Nicoloff
President