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LAW OFFICE
THOMAS F. MCFARLAND, P.C.
208 SOUTH LASALLE STREET - SUITE 1890
CHICAGO, ILLINOIS 60604-1112
TELEPHONE (312) 236-0204
FAX (312) 201-9695
mcfarland@aol.com

THOMAS F. MCFARLAND

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Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

Re: STB Finance Docket No. 35352, *Petition of Nebkota Railway, Inc. and West Plains Co. for a Declaratory Order*

Dear Ms. Brown:

Petitioners Nebkota Railway, Inc. (NRI) and West Plains Co. (WPC) hereby respectfully request that the Board issue a procedural decision for the taking of additional evidence and argument in the above proceeding.

The Petition for Declaratory Order was filed on February 12, 2010. On February 18, 2010, Comments on the Petition were filed in behalf of Nebraska Northwestern Railroad, Inc.

On February 22, 2010, NRI and WPC sought leave to withdraw a Joint Petition for Rejection or Stay of Class Exemption in a related proceeding, STB Docket No. 35346, *Nebraska Northwestern Railroad, Inc. -- Purchase, Lease & Operation Exemption -- Dakota, Minnesota & Eastern Railroad Corporation*. In a decision in that Docket served February 23, 2010, leave to withdraw that Petition was granted.

Perhaps the Board's failure to have issued a procedural decision for processing the Petition in this Docket No. 35352 is due to the mistaken impression that the request for leave to withdraw encompassed the Petition in this Docket No. 35352 in addition to the Petition in Docket No. 35346. That is not the case. NRI and WPC intend to continue prosecution of the Petition in Docket No. 35352, and respectfully request issuance of a procedural decision in furtherance of processing of that Petition.

Very truly yours,

Tom McFarland

Thomas F. McFarland
One of the Attorneys for Nebkota
Railway, Inc. and West Plains Co.

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cc: Michael Blaszak, Esq., *by e-mail to mblaszak@mblaszak.interaccess.com*
Terence Hynes, Esq., *by e-mail to thynes@sidley.com*
Paul Donovan, Esq., *paul.donovan@laroelaw.com*