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THOMAS F. MCFARLAND

May 12, 2010

By e-filing

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

Dear Ms. Brown:

The Board has issued Notices of Interim Trail Use (NITUs) to Sunflower Recreational Trails, Inc. in the following proceedings:

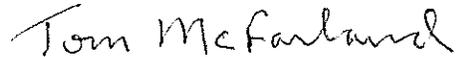
- (1) Docket No. AB-33 (Sub-No. 269X), *Union Pacific Railroad Company -- Abandonment Exemption -- in Osborne and Rooks Counties, KS*, decision served March 12, 2010
- (2) Docket No. AB-33 (Sub-No. 270X), *Union Pacific Railroad Company -- Abandonment Exemption -- in Osborne and Smith Counties, KS*, decision served March 12, 2010
- (3) Docket No. AB-853 (Sub-No. 1X), *Kansas & Oklahoma Railroad, Inc. -- Abandonment Exemption -- in Hodgeman, Comanche, Kiowa, and Pratt Counties, KS*, decision served December 29, 2008
- (4) Docket No. AB-471 (Sub-No. 1X), *South Kansas and Oklahoma Railroad, Inc. -- Abandonment Exemption -- in Neosho and Wilson Counties, KS*, decision served July 17, 2009
- (5) Docket No. AB-471 (Sub-No. 3X), *South Kansas and Oklahoma Railroad, Inc. -- Abandonment Exemption -- in Cherokee and Allen Counties, KS*, decision served July 17, 2009

This is to notify the Board and the parties that the corporate name of Sunflower Recreational Trails, Inc. has been changed to Sunflower Rails-to-Trails Conservancy, effective May 9, 2010.

THOMAS F. MCFARLAND
Ms. Cynthia T. Brown, Chief
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To the extent necessary, please amend your files in those proceedings accordingly.

Very truly yours,

A handwritten signature in black ink that reads "Tom McFarland". The signature is written in a cursive, slightly slanted style.

Thomas F. McFarland
*Attorney for Sunflower
Rails-to-Trails Conservancy*

TMcF:kl:wp8.0\1287;1353;1421\efSTB1

cc: Karl Morell, Esq., *by e-mail to kmorell@bjllp.com*
Mack Shumate, Esq. *by e-mail to mackshumate@up.com*
Mr. Larry Ross, *by e-mail to larryross7133@yahoo.com*