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THOMAS F. MCFARLAND

December 23, 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

Re: Docket No. AB-384 (Sub-No. 2X), *Delta Southern Railroad, Inc. -- Abandonment Exemption -- in East Carroll Parish, LA*

Dear Ms. Brown:

Please refer to the Petition of Lake Providence Port Commission to Toll Period for Submitting Offer of Financial Assistance (Petition) filed on December 22, 2010.

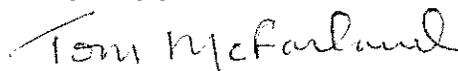
The statement on the fourth page of the Petition, that the Port Commission believes that Delta Southern Railroad, Inc. (DSR) is agreeable to the procedural schedule proposed, is misleading.

DSR agreed with the Port Commission that the Port Commission should have 10 days after receipt of valuation information to file an Offer of Financial Assistance (OFA). That agreement was predicated on the 10-day period for filing OFAs provided for in several Board regulations in 49 C.F.R. § 1152.27 (e.g., 49 C.F.R. § 1152.27(c)(1)(i)(B)).

The 10-day period in those Board regulations contemplate filing of OFAs 10 calendar days after a stated event. In contrast, the Petition requests tolling until 10 business days after receipt of valuation information (third page of Petition).

DSR is agreeable to a tolling of the OFA filing date until 10 calendar days after receipt of valuation information, but DSR opposes a tolling of such filing date for 10 business days after such receipt.

Very truly yours,



Thomas F. McFarland
*Attorney for Delta Southern
Railroad, Inc.*

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cc: Eric Hocky, Esq., *by e-mail*
Mr. William Wainright, *by fax (w/copy of Petition)*