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THOMAS F. MCFARLAND

December 20, 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

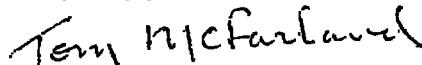
Re: Docket No. AB-384 (Sub-No. 2X), *Delta Southern Railroad, Inc. – Abandonment Exemption – in East Carroll Parish, LA*

Dear Ms. Brown:

Please refer to the Petition for Interim Trail Use and Rail Banking filed by Lake Providence Port Commission (the Port) in the above proceeding on December 8, 2010.

This is to notify the Board that Applicant Delta Southern Railroad, Inc. (DSR) is not willing to negotiate with the Port for railbanking and interim trail use.

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*