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February 14, 2011

VIA ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Room 1034
Washington, DC 20423-0001

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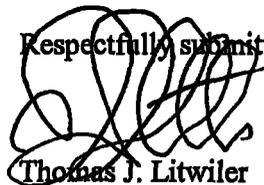
Re: **Finance Docket No. 35468**
Pinelawn Cemetery -- Petition for Declaratory Order

Dear Ms. Brown:

On January 25, 2011, Pinelawn Cemetery ("Pinelawn") filed what it titled a "Petition to Reopen" in Finance Docket No. 35057. Counsel for Pinelawn later advised that the Board had determined it would consider Pinelawn's pleading as a petition for declaratory order in a new docket as captioned above. The STB's website shows the re-titled and re-captioned pleading as being filed on February 3, 2011 (although no document is attached to that docket entry).

Counsel for New York & Atlantic Railway Company ("NY&A") has conferred with Pinelawn's counsel and agreed that NY&A's reply to the Pinelawn petition should be due thirty days from the re-docketing of the Pinelawn petition. Accordingly, NY&A requests that the Board set March 7, 2011 as the due date for replies to the Pinelawn petition.

Respectfully submitted,



Thomas J. Litwiler
Attorney for New York & Atlantic
Railway Company

ENTERED
Office of Proceedings

FEB 15 2011

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Public Record

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cc: Jessica P. Driscoll, Esq.