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October 20, 2010

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

RE: Finance Docket No. 35430, *Texas, Oklahoma & Eastern Railroad, LLC—
Acquisition and Operation Exemption— Texas, Oklahoma & Eastern Railroad
Company*

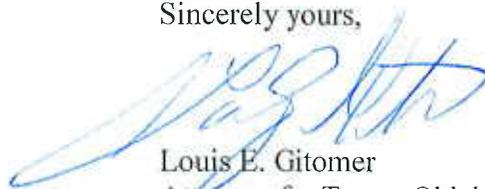
Dear Ms. Brown:

Texas, Oklahoma & Eastern Railroad, LLC (“TOE”) has agreed to acquire from Texas, Oklahoma & Eastern Railroad Company the 40-mile rail line between the Oklahoma-Arkansas state border, milepost 40.0, and Valliant, OK, milepost 0.0, including auxiliary, storage, and spur tracks, all in McCurtain County, OK (the “Line”).

On behalf of TOE, I hereby certify that (1) on October 20, 2010, the attached Notice was posted at the workplace of the employees on the Line; and (2) on October 20, 2010, TOE served the letter in Attachment 1 on the national offices of all labor unions with employees on the Line identified in Attachment 2.

TOE is e-filing this certification. Thank you for your assistance. If you have any questions, please call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for Texas, Oklahoma & Eastern
Railroad, LLC

Enclosures

ATTACHMENT 1 -- NOTICE TO EMPLOYEES

October 20, 2010

**TEXAS, OKLAHOMA & EASTERN RAILROAD, LLC
and DEQUEEN AND EASTERN RAILROAD, LLC**

**NOTICE TO TEXAS, OKLAHOMA & EASTERN RAILROAD COMPANY AND
DEQUEEN AND EASTERN RAILROAD COMPANY EMPLOYEES OF ACQUISITION**

The following "Notice to Employees" is required by the Surface Transportation Board.

Pursuant to Surface Transportation Board regulations at 49 C.F.R. §§ 1150.32(e), the Texas, Oklahoma & Eastern Railroad Company LLC ("TOE") and the DeQueen and Eastern Railroad, LLC ("DQE") hereby provide notice to the employees of the Texas, Oklahoma & Eastern Railroad Company ("TOEW") and the DeQueen and Eastern Railroad Company ("DQEW") that TOE intends to acquire and operate approximately about 40 miles of railroad line between the Oklahoma-Arkansas state border, milepost 40.0, and Valliant, OK, milepost 0.0, including auxiliary, storage, and spur tracks, all in McCurtain County, OK, and DQE intends to acquire and operate approximately 47 miles of railroad line between the Oklahoma-Arkansas state border, milepost 40.0, and Perkins, AR, milepost 87.0, including auxiliary, temporary storage, and spur tracks, all in Howard County, AR (the "Lines"), effective on or about December 21, 2010.

As a result of the acquisition, TOE and DQE expect to jointly hire approximately:

- 7 Management personnel
- 49 Clerks / Dispatchers / Machinists / Train & Engine personnel

TOE and DQE shall offer employment to substantially all of the employees listed above at salary or wage levels that are comparable to those paid by TOEW and DQEW. Employees will be provided benefits comparable to those at other Patriot Rail Corp. railroads. Employment will be available without regard to race, creed, color, religion, national origin, sex, age, marital status or disability. Employees may be required to pass a pre-employment drug and alcohol screen, background check and complete a medical questionnaire, and may be required to take a physical exam.

TOEW and DQEW employees interested in continued employment with TOE and DQE should contact J.D. Ventreck at 501-276-8120.

ATTACHMENT 2 -- LABOR UNIONS SERVED

United Transportation Union
24950 Country Club Blvd., Ste. 340
North Olmsted, OH 44070-5333

International Association of Machinists
and Aerospace Workers
9000 Machinists Place
Upper Marlboro, MD 20772-2687

American Train Dispatchers Association
4239 West 150th Street
Cleveland, Ohio 44135