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March 14, 2023

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

Re: EP 558 (Sub-No. 26), Railroad Cost of Capital – 2022

Dear Ms. Brown:

Pursuant to the decision served by the Board on February 7, 2023, in the above-captioned proceeding, the Association of American Railroads (AAR) hereby submits its Notice of Intent to Participate in the proceeding by filing and receiving statements.

Accordingly, please show the undersigned as counsel of record on behalf of AAR. Any comments or statements filed by other parties in this proceeding should be served upon AAR.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'JFM', written over a horizontal line.

J. Frederick Miller Jr. (*admitted in Maryland*)
*Counsel for the Association of American
Railroads*