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March 5, 2024

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

ENTERED
Office of Proceedings
March 5, 2024
Part of
Public Record

Re: EP 558 (Sub-No. 27), Railroad Cost of Capital—2023

Dear Ms. Brown:

Pursuant to the decision served by the Board on February 20, 2024, 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 read "A. McDonald", written over a light blue circular stamp.

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*Counsel for the Association of
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