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May 12, 2004



Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW (7th fl.)
Washington, DC 20423-0001

ENTERED
Office of Proceedings

MAY 17 2004

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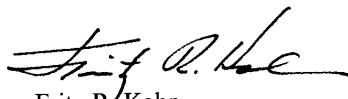
Dear Secretary Williams:

This refers to STB Finance Docket No. 34483, SMS Rail Service, Inc.—Petition for Declaratory Order, and to the Board's Decision served this day.

I certify that I this day have served a copy of the Decision upon counsel for Valero Refining Company - New Jersey by facsimile transmitting a copy to its counsel, Donald G. Avery, Esq.

Ten copies of this letter are enclosed to permit your circulation of it. An additional copy is enclosed for you to stamp to acknowledge your receipt of it and to return to me via the enclosed stamped and self-addressed envelope.

Sincerely yours,


Fritz R. Kahn

enc.

cc: Donald G. Avery, Esq.
Mr. Jeffrey L. Sutch