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June 19, 2006

VIA ELECTRONIC FILING

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20423-0001

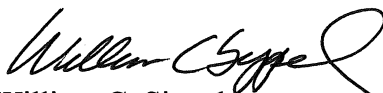
Re: **Finance Docket No. 34865**
Arkansas Midland Railroad Company, Inc. -- Petition for
Declaratory Order -- Caddo Valley Railroad Company

Dear Secretary Williams:

By decision served May 12, 2006, the Board instituted a declaratory order proceeding in the above-captioned proceeding, and indicated that comments by interested parties should be filed by June 19, 2006.

This letter is to advise the Board that Arkansas Midland's Petition for Declaratory Order dated April 13, 2006 constitutes Arkansas Midland's comments in this proceeding. Arkansas Midland reserves the right to reply to comments of other parties by June 29, 2006, as contemplated by the Board's May 12th decision.

Respectfully submitted,



William C. Sippel
Attorney for Arkansas Midland
Railroad Company, Inc.

WCS:tjl

cc: Persons listed on attached Certificate of Service

CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the foregoing letter upon the persons shown on the attached service list by first class mail, postage prepaid.

Dated at Chicago, Illinois this 19th day of June, 2006.

A handwritten signature in black ink, appearing to read "William C. Sippel", written over a horizontal line.

William C. Sippel

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