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THOMAS F. MCFARLAND

April 9, 2007

By e-file

Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

Re: STB Docket No. AB-868X, *Mississippi Tennessee Holdings, LLC --
Abandonment Exemption -- in Union, Pontotoc and Chickasaw Counties, MS*

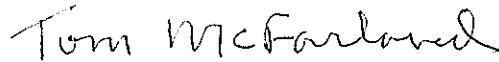
STB Docket No. AB-869X, *Mississippi Tennessee Railroad, LLC --
Discontinuance of Service -- in Union, Pontotoc and Chickasaw Counties, MS*

Dear Mr. Williams:

Please refer to the letter to you dated March 30, 2007 from Robert M. Carter, Esq., attorney for the City of New Albany, Mississippi, requesting an extension of 120 days of the date for negotiating for railbanking and interim trail use.

This is to advise the Board that Mississippi Tennessee Holdings, LLC (MTH) and Mississippi Tennessee Railroad, LLC (MTR) have not consummated abandonment of the right-of-way in the above proceedings, and that MTH and MTR are agreeable to an extension of the railbanking and trail use negotiating period, but only to and including August 1, 2007.

Very truly yours,



Thomas F. McFarland
*Attorney for Mississippi Tennessee
Holdings, LLC and Mississippi Tennessee
Railroad, LLC*

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cc: Robert M. Carter, Esq.
Hon. T. Kent, Mayor, City of New Albany, MS
Mr. Randy Kelly, Three Rivers P&D
Mr. Joe Levin - STB Office of Proceedings
Messrs. R. Cundiff and B. McClure