

LAW OFFICE
THOMAS F. MCFARLAND, P.C.
208 SOUTH LASALLE STREET - SUITE 1890
CHICAGO, ILLINOIS 60604-1112
TELEPHONE (312) 236-0204
FAX (312) 201-9695
mcfarland@aol.com

THOMAS F. MCFARLAND

October 5, 2007

By e-filing

Vernon A. Williams, Secretary
Surface Transportation Board
Case Control Unit, Suite 713
1925 K Street, N.W.
Washington, DC 20423-0001

Re: STB Docket No. AB-868 (Sub-No. 1X), *Mississippi Tennessee Holdings, LLC -- Abandonment Exemption -- in Hardeman County, TN and Tippah and Union Counties, MS*

STB Docket No. AB-869 (Sub-No. 1X), *Mississippi Tennessee Railroad, LLC -- Discontinuance of Service Exemption -- in Hardeman County, TN and Tippah and Union Counties, MS*

Dear Mr. Williams:

Applicants MISSISSIPPI TENNESSEE HOLDINGS, LLC and MISSISSIPPI TENNESSEE RAILROAD, LLC (Applicants) hereby respectfully request that the deadline for consummation for abandonment and discontinuance of service as to a 1.36-mile segment of rail line at or near New Albany, MS, in the above proceedings be extended for one year from the current deadline of September 28, 2007 (see Notice of Exemption served September 28, 2006 at 3).

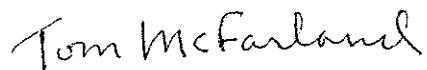
It is recognized that Applicants are a few days late in filing this request. It is respectfully requested that the extension be granted notwithstanding Applicants' delay in filing. By way of explanation, on May 17, 2007, the City of New Albany, MS, filed a trail use request as to the 1.36-mile segment. On May 29, 2007, Applicants filed notice of their agreement to negotiate for trail use of that segment. However, because of the City's failure to have unequivocally acknowledge its responsibility and liability in regard to the segment in the event of trail use, the Board did not act on the trail use request. There are no shippers or other governmental agencies that would be adversely affected if the requested exemption were to be granted.

THOMAS F. MCFARLAND

Vernon A. Williams
October 5, 2007
Page 2

Applicants have notified all parties of this request for extension of consummation deadline.

Very truly yours,

A handwritten signature in cursive script that reads "Tom McFarland".

Thomas F. McFarland
Attorney for Applicants

TMcF:kl:wp8.0\1170\efilestb6

cc: Robert M. Carter, Esq.
Messrs. Randy Cundiff & Barry McClure, *by e-mail*