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THOMAS F. MCFARLAND

By e-filing

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

Re: Finance Docket No. 35111, *South Plains Switching, Ltd. Co. -- Compensation For Use Of Facilities In Alternative Rail Service -- West Texas and Lubbock Railway Company*

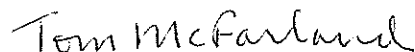
Dear Ms. Quinlan:

Please refer to the Reply to Opening Memorandum filed by South Plains Switching, Ltd. Co. (SAW) in the above proceeding on February 25, 2008.

At pages 1-2 of that Reply, SAW agreed to accept \$45,116.32 as full compensation for all periods of alternative service. As noted on page 2, SAW took that position "solely to bring this litigation to an early conclusion."

Nearly six months have passed since the filing of that Reply without a Board decision awarding compensation. In view of that extended inaction, SAW hereby withdraws its agreement to accept the stated amount as compensation. The remainder of SAW's Reply stands.

Very truly yours,



Thomas F. McFarland
*Attorney for South Plains
Switching, Ltd. Co.*

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cc: (by e-mail)
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