



April 14, 2004



210600

Via UPS Overnight Delivery

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 "K" Street, N. W., Room 700
Washington, D.C. 20006

**Re: Finance Docket No. 34479
Arkansas Midland Railroad Company, Inc.
-- Alternative Rail Service -
Line of Delta Southern Railroad, Inc.
UP File No. C-18363**

**ENTERED
Office of Proceedings**

APR 15 2004

**Part of
Public Record**

Dear Mr. Williams:

The Union Pacific Railroad Company ("UP") is in receipt of the Petition of the Arkansas Midland Railroad Company, Inc. ("AKMD") for an extension of emergency service authority with respect to Finance Docket No. 34479. Please be advised that the UP concurs with and supports the Petition of AKMD.

Very truly yours,

Mack H. Shumate, Jr.

Enclosures

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CERTIFICATE OF SERVICE
Finance Docket No. 34479



I hereby certify that on this 14th day of April, 2004, a copy of the foregoing Letter in Support of the Petition of Arkansas Midland Railroad Company, Inc. for an Extension of Emergency Authority was served via U.S. Mail and addressed as follows:

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