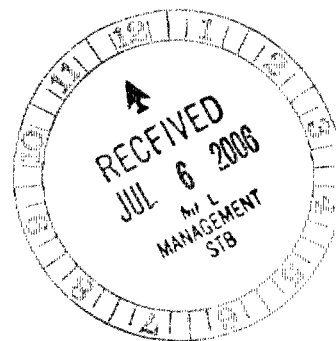


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THOMAS F. MCFARLAND



June 27, 2006

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

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216936

Re: Finance Docket No. 33753 (Sub-No. 1), *South Plains Switching, Ltd. Co. -- Acquisition Exemption -- The Burlington Northern and Santa Fe Railway Company*

Dear Mr. Williams:

On June 17, 2006, PYCO Industries, Inc. (PYCO) filed a Petition to Revoke the exemption in the above proceeding whereby South Plains Switching Ltd. Co. (SAW) acquired trackage at and near Lubbock, Texas from a predecessor of BNSF Railway Company (BNSF). The Notice of Exemption for that transaction was served on July 15, 1999. In a few weeks, SAW will have operated those rail lines for seven (7) years.

The Board is familiar with litigation between PYCO and SAW under 49 U.S.C. § 11123(a); 49 U.S.C. § 10907; and 49 U.S.C. § 11701(b).

The Board should not take action on PYCO's Petition to Revoke until SAW has had an opportunity to file a Reply in Opposition to the Petition. SAW will file such a Reply in the near future.

Very truly yours,

Tom McFarland

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

THOMAS E. MCFARLAND

Vernon A. Williams

June 27, 2006

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cc: Charles H. Montange, Esq.
Gary McLaren, Esq.
Mrs. Delilah Wisener
Mr. Dennis Olmstead