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September 17, 2018

By e-filing

Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

Re: Finance Docket No. 36216, *San Pedro Valley Holdings, LLC -- Acquisition Exemption -- San Pedro and Southwestern Railroad Company in Cochise County, AZ*

Finance Docket No. 36217, *San Pedro Valley Railroad, LLC -- Operation Exemption -- San Pedro Valley Holdings, LLC in Cochise County, AZ*

Dear Ms. Brown:

Verified Notices of Exemption under 49 C.F.R. § 1150.31 were filed in the above Dockets on August 30, 2018. Those Notices made reference to Verified Notices of Exemption from 49 C.F.R. § 1180.2(d)(2) in Finance Docket Nos. 36218 and 36219 that also were filed on August 30, 2018.

On September 17, 2018, a Supplement to the Verified Notices of Exemption under 49 C.F.R. § 1180.2(d)(2) in Finance Docket Nos. 36218 and 36219 is being filed.

The references to the Verified Notices of Exemption in Finance Docket Nos. 36218 and 36219 that are contained in the Verified Notices of Exemption in Finance Docket Nos. 36216 and 36217 should be understood to refer to the Supplement to the Verified Notices of Exemption under 49 C.F.R. § 1180.2(d)(2) in Finance Docket Nos. 36218 and 32619.

Very truly yours,



Thomas F. McFarland
Attorney for Applicants,
The Gregory B. Cundiff Trust,
The Connie Cundiff Trust, CGX, Inc., and
Ironhorse Resources, Inc.