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THOMAS F. MCFARLAND

August 16, 2007

By e-filing

Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

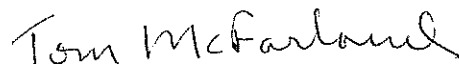
Re: Finance Docket No. 34870, *PYCO Industries, Inc. v. South Plains Switching, Ltd. Co.*

Finance Docket No. 34889, *PYCO Industries, Inc. -- Alternative Rail Service -- South Plains Switching, Ltd. Co.*

Dear Mr. Williams:

PYCO's unauthorized "Comment" in the above proceedings, filed August 15, 2007, invites the Board to issue an order that would purport to invalidate an injunction issued by a State Court based on that Court's determination of State law. Nothing in PYCO's Comment provides legal authority for that action. There is no such legal authority. The Board need not address that issue in any event because SAW's Reply demonstrated that there is no factual justification for such action.

Very truly yours,



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

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cc: All parties of record
Messrs. Larry Wisener
Dennis Olmstead