

McDERMID WAREHOUSING
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April 6, 2010

Cynthia T. Brown
Chief – Section of Administration
Office of Proceedings
Surface Transportation Board
395 E. Street, S.W.
Washington, DC 20423-0001

RE: Escanaba & Lake Superior Railroad Company –
Abandonment Petition for Exemption-Line in Ontonagon
and Houghton Counties, MI., STB Docket No. AB-415
(Sub – No. 2X)

Dear Ms. Brown,

My name is Richard Delveaux, Warehouse Manager for
McDermid Warehousing Incorporated. The purpose of this letter
is to advise you that McDermid Warehousing Incorporated does
not oppose the proposed abandonment of the rail line that is the
subject of the above referenced proceeding.

Our relationship with the ELS has been very rewarding for McDermid's as 25% of our Business is the direct result of both parties teaming up to supply our customer base with exceptional service.

While working close with the ELS Railroad over the last 15 years, we feel the abandonment will greatly assist them financially and we at McDermid's will continue to service our customers with the great service they are used to.

If the STB should have any questions concerning this letter, please feel free to contact me at 920-848-9923.

Sincerely,

A handwritten signature in cursive script, appearing to read "Dick Delveaux".

Dick Delveaux
Warehouse Manager