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October 20, 2009

VIA ELECTRONICALLY AND FIRST-CLASS MAIL

Ms. Victoria Rutson
Chief, Section of Environmental Analysis
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

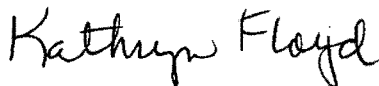
Re: Finance Docket No. 35095, The Alaska Railroad Corp. -- Petition For An Exemption
From 49 U.S.C. §10901 To Construct and Operate a Rail Line Extension to Port
MacKenzie, Alaska

Dear Ms. Rutson:

Per your October 9, 2009 request, and on behalf of the Alaska Railroad Corporation and with the support of the Matanuska-Susitna Borough, please be advised that we have no comments regarding Chapter 1 of the DEIS.

Please let me know if you have any questions.

Sincerely,



Kathryn Kusske Floyd