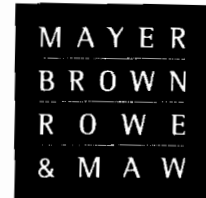


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January 5, 2007

VIA HAND DELIVERY

Ms. Victoria Rutson
Chief, Section of Environmental Analysis
Surface Transportation Board
1925 K Street., N.W., Room 504
Washington, D.C. 20423

Re: Finance Docket No. 34658, The Alaska Railroad Corporation -- Petition For An Exemption From 49 U.S.C. 10901 To Construct And Operate A Rail Line Between North Pole, Alaska and Delta Junction, Alaska

Dear Ms. Rutson:

Pursuant to your request dated November 3, 2006, enclosed please find the results of the Alaska Railroad Corporation's 2006 wetland delineation study.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn Floyd".

Kathryn A. Kusske Floyd

cc: A. Summerville (w/encl.-disk)

NOTE: The attachment referenced in this letter is a Compact Disc (CD) and not available for review on the Board's web site. Requests to review the contents of the CD should be submitted to the Dave Navecky of the Board's Section of Environmental Analysis.