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Windsor, Severance & Eaton Railroad, LLC
Post Office Box 356, Niwot, Colorado 80544



December 15, 2003

Hon. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street NW
Washington, DC 20423-0001

**RE: STB Docket No. AB-857X *Great Western Railway of Colorado LLC –
Abandonment Exemption – In Weld County, Colorado***

Dear Secretary Williams,

The Windsor Severance & Eaton Railroad, LLC (WS&E) respectfully requests an extension of the deadline for filing its Offer of Financial Assistance (OFA) in the captioned proceeding to December 23, 2003. The reason for the request is that the parties are continuing to try to negotiate an arrangement outside the OFA process. WS&E is authorized to say that the Great Western Railway of Colorado, LLC (GWR) agrees to the extension until December 23, 2003.

Please acknowledge receipt of this letter by stamping the date of receipt on the enclosed copy of this letter and returning it in the self addressed, stamped envelope provided for that purpose.

Sincerely yours,

Jason Midyette
Windsor, Severance & Eaton Railroad, LLC

ENTERED
Office of Proceedings

DEC 16 2003

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Public Record

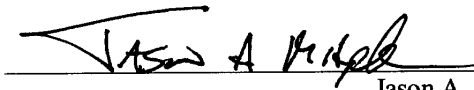
CERTIFICATE OF SERVICE

I certify that I have this date served a copy of the foregoing document upon the persons shown below. Service was made by first class mail, with delivery charges prepaid.

Karl Morell
Of Counsel
Ball Janik LLP
1455 F Street N.W., Suite 225
Washington, D.C. 20005

Mike Ogborn
Great Western Railway of Colorado, LLC
252 Clayton Street 4th Floor
Denver, Colorado 80206

Dated at Niwot, Colorado this 15th day of December, 2003



Jason A. Midyette