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LEONARD, STREET AND DEINARD

PROFESSIONAL ASSOCIATION

February 24, 2004

Via Facsimile and U.S. Mail
Terry Fleming
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001



Annie Littlefield
612-335-7082
annie.littlefield@leonard.com

**Re: Soo Line Railroad Company – Abandonment of Trackage located in Racine County, Wisconsin
S.T.B. Docket No. AB-57 (Sub. No. 53X)**

Dear Mr. Fleming:

This letter is to inform you that Soo Line objects to the Wisconsin Department of Natural Resource's request for an 180-day extension. However, per our discussions with Allyn Lapeska at the Wisconsin Department of Natural Resources, Soo Line will support a 60-day extension.

Sincerely,
Leonard, Street and Deinard
Professional Association

ANNIE LITTLEFIELD

AL/kaa

cc: Judy Mitchell
Steve Fisk
John Nail
David Drach
Allyn Lapeska

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