

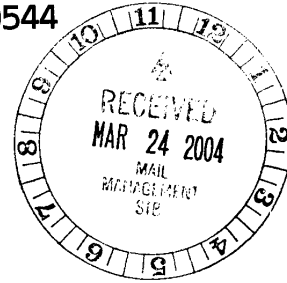
210389

Windsor, Severance & Eaton Railroad, LLC

Post Office Box 356, Niwot, Colorado 80544

March 18, 2004

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 withdraws its Notice of Intent to file an Offer of Financial Assistance for the purchase all or part of the Great Western Railway (GWR) Eaton Subdivision, between milepost 30.8 near Windsor, Colorado and milepost 42.5 near Eaton, Colorado, totaling approximately 11.7 miles.

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

MAR 25 2004

Part of
STB-04-0001

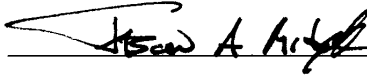
CERTIFICATE OF SERVICE

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 18 day of March, 2004



Jason A. Midyette