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April 15, 2004

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423

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Office of Proceedings

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Public Record
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RE: Docket No. AB-847 (Sub-No. 2X), *Toledo, Peoria & Western Railway Corporation-Discontinuance Exemption-(Between Kenneth and Winamac) in Cass and Pulaski Counties, IN*
Docket No. AB-855 (Sub-No. 1X), *A & R Line, Inc.-Abandonment Exemption-(Between Kenneth and Winamac) in Cass and Pulaski Counties, IN*

Dear Secretary Williams:

By decision served on March 19, 2004, in the above-entitled proceeding, the Surface Transportation Board (the "Board") accepted an offer of financial assistance ("OFA") filed by Kokomo Grain Company ("Kokomo") and postponed the effective date of the abandonment and discontinuance. A & R Line, Inc. and the Toledo, Peoria & Western Railway Corporation (collectively "TP&W") and Kokomo have not reached agreement on the OFA. TP&W has not received a request from Kokomo for the Board to set the terms and conditions of the OFA. Therefore, TP&W respectfully requests the Board to immediately serve a decision vacating the March 19, 2004 decision and allowing the abandonment and discontinuance decision to become effective upon service.

Enclosed are the original and 10 copies of this letter. Please time and date stamp the additional copy of this letter and return it with our messenger. Thank you for your assistance.

If you have any questions, call or email me.

Sincerely yours,

Louis E. Gitomer
Attorney for A & R Line, Inc. and
Toledo, Peoria & Western
Railway Corporation