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December 13, 2004

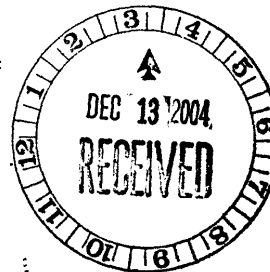
Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423

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Office of Proceedings

DEC 14 2004

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Public Record

212 749



RE: Docket No. AB-398 (Sub-No. 9X), *San Joaquin Valley Railroad Company—Discontinuance Exemption—in Kern County, CA (Between Levee and Taft)*
Docket No. AB-170 (Sub-No. 1X), *Sunset Railway Company—Abandonment Exemption—in Kern County, CA (Between Levee and Taft)*

212 750

Dear Secretary Williams:

The Sunset Railway Company and the San Joaquin Valley Railroad Company (jointly “Applicants”) confirm that the Verified Notice of Exemption submitted on November 19, 2004, as supplemented November 30, 2004, and amended on December 1, 2004, to abandon and discontinue service, respectively, of the Sunset Subdivision over 16.3 miles extending between west of Levee, milepost 20.0, and Taft, milepost 36.3, in Kern County, CA, will not become effective until January 20, 2005, 50 days from the filing and service of the December 1, 2004 letter.

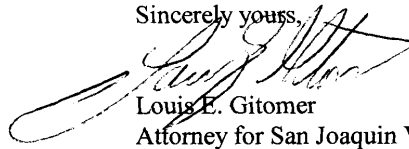
Based upon a further review of its records and communication from Baker Petrolite Corporation (“BPC”), Applicants determined that BPC was an active shipper located at milepost 18.99, and therefore reduced the scope of the abandonment and discontinuance to exclude the portion of the line that serves BPC so as to be able to continue to serve BPC. Counsel for Applicants and BPC discussed the reduction in the scope of abandonment and discontinuance on December 1, 2004, which resolved BPC’s concerns. I certify that the certification contained in the Verified Notice of Exemption remains correct and accurate for the rail line between milepost 20.0 and milepost 36.3.

BALL JANIK LLP

Honorable Vernon A. Williams
December 13, 2004
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I certify that a copy of this letter is being served today on all parties on the attached service list by first class mail. 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,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", written over a horizontal line.

Louis E. Gitomer
Attorney for San Joaquin Valley Railroad
Company

California Public Utility Commission
505 Van Ness Ave.
San Francisco, CA 94102-3298

MTMCTEA
ATTN: Railroads for National Defense
720 Thimble Shoals Blvd.
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Mr. Tom Ross
Chief of National Recreation and Trails
U.S. Department of Interior - National Park Service
Recreation Resources Assistance Division
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Washington, DC 20002

U.S. Department of Agriculture
Chief of the Forest Service
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California State Clearinghouse
Chief Projects Analyst
Office of Planning and Research
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Sacramento, CA 95812

California Environmental Protection Agency
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Sacramento, CA 95812

California Coastal Commission
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Sacramento, CA 94105-2219

Board of Supervisors
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US Army Corps of Engineers
Sacramento District
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US Environmental Protection Agency
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San Francisco, CA 94105

US Fish and Wildlife Service
Eastside Federal Complex
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Portland, OR 97232-4181

National Oceanic and Atmospheric Administration
NOAA N/NGS12
National Geodetic Survey
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Silver Spring, MD 20910-3282

US National Park Service
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One Jackson Center
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US Department of Agriculture
National Resource Conservation Service
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Department of Parks and Recreation
P.O. Box 942896
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