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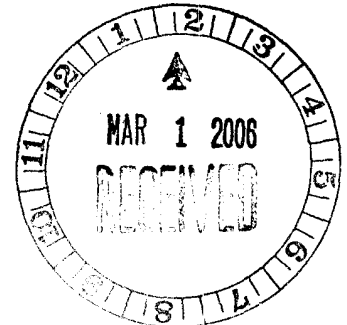
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March 1, 2006

VIA HAND DELIVERY - RETURN COPY

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW (7th fl.)
Washington, DC 20423-0001

ENTERED
Office of the Secretary
Part of
Public Record



Dear Secretary Williams:

This refers to STB Docket No. AB-988X, Nebkota Railwlay, Inc.-Abandonment Exemption-In Sheridan and Cherry Counties, NE, and to the Position of Nebraska and Rails to Trails Conservancy, filed February 28, 2006.

The pleading is a reply to a reply, impermissibly filed in violation of 49 C.F.R.1104.13(c). It, accordingly, should not be entertained by the Board.

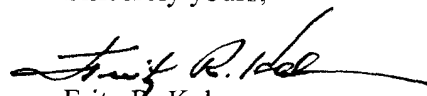
Moreover, the pleading is so patently absurd as to not warrant Nebkota Railway, Inc.'s seeking leave to file a surrebuttal.

Ten copies of this letter are enclosed to permit your circulation of it. An additional copy of the letter is enclosed to stamp to acknowledge your receipt of it and to return via the messenger.

A copy of this letter has been filed upon the Nebraska Game and Parks Commission and the Rails to Trails Conservancy by facsimile transmitting a copy to their counsel.

If you have any question concerning the foregoing which you believe I may be able to answer or if I otherwise can be of assistance, please let me know.

Sincerely yours,


Fritz R. Kahn

enc.

cc. Charles H. Montange, Esq.