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May 12, 2006

Surface Transportation Board
Office of the Secretary
1925 "K" Street, NW
Washington, D.C. 20423-0001

RE: North Central Railway Association, Inc.; Docket No. AB- 586 (Sub No. 2X)

Dear Sir or Madam:

The undersigned is in receipt and has reviewed a letter requesting the grant of a Notice of Interim Trail Use and Public Use Condition ("Notice") from the Iowa Trails Council ("ITC") filed with the Board on or about May 2, 2006. North Central Railway Association, Inc. ("NCRA") has advised ITC and a representative of the Board and this letter is to confirm that NCRA is not agreeable to the issuance of a Notice. NCRA has entered into an agreement to sell the subject Line to Iowa River Railroad, Inc. for continued operation of the Line as a new Class III short line rail common carrier. NCRA understands that Iowa River Railroad, Inc. plans on filing with the Board a Notice of Exemption pursuant to 49 CFR Section 1150.41 in the near future.

Your attention to this matter is appreciated.

Sincerely,

T. Scott Bannister

TSB:kih
Enclosures
Cc: Tom Neenan, Iowa Trails Council
Maury Hyde
Rick Vaughan