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Via Electronic Filing

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street N.W.
Washington, DC 20423

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**Re: Docket No. AB 1067 (Sub No. 1X)
General Railway Corporation d/b/a Iowa Northwestern Railroad – Abandonment
Exemption -- In Osceola and Dickinson Counties, IA**

Dear Secretary Williams:

This letter will serve to notify the Board that the General Railway Corporation d/b/a Iowa Northwestern Railway Company ("GRC") has discontinued its operating authority on the line of railroad between milepost 235.25 west of Lake Park, Iowa and milepost 252.3 west of Allendorf, Iowa as of the May 10, 2006 effective date of the Board's April 10, 2006 decision in this proceeding.

Very truly yours,

Edward J. Fishman
Counsel for General Railway Corporation

cc: Daniel DeKoter, Counsel for DORA (by electronic mail)
Ron Jacobs, Cooperative Elevator Association (by first-class mail)
Daniel LaKemper, Counsel for Iowa Central Railroad (by first-class mail)