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November 8, 2006

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423

Re: Docket No. AB-55 (Sub-No. 674X), *CSX Transportation, Inc.*—
Abandonment Exemption – In Vigo County, IN

Dear Secretary Williams:

By decision served October 19, 2006, in the above-entitled proceeding, the Surface Transportation Board (the "Board") found that The Indiana Rail Road Company ("INRD") was financially responsible and accepted the offer of financial assistance (the "OFA") made by the INRD.

This letter is to advise the Board that CSX Transportation, Inc. and INRD have reached an agreement setting the terms and conditions for the conveyance pursuant to 49 U.S.C. 10904(d)(2)(A) and 49 C.F.R. 1152.27(f)(2) of the railroad line authorized for abandonment. I am authorized by INRD to state that INRD concurs in this letter.

Accordingly, the Board is requested to approve the sale of the line to INRD, and to dismiss the Notice of Exemption in the above-entitled proceeding upon consummation of the sale.

This letter is being efiled. I certify that I have served a copy of this letter upon counsel for INRD and the other Parties of Record via electronic mail.

Thank you for your assistance. If you have any questions, please contact me.

Sincerely yours,

Steven C. Armbrust