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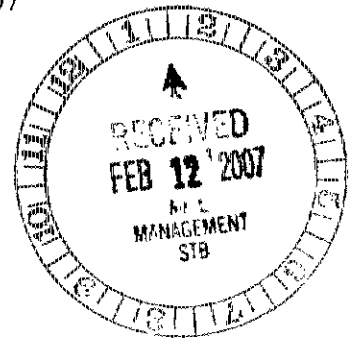
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February 12, 2007

VIA HAND DELIVERY - RETURN COPY

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



Dear Secretary Williams:

This refers to STB Docket No. AB-988X, Nebkota Railway, Inc.-Abandonment Exemption-In Sheridan and Cherry Counties, NE, and to the Decision and Notice of Interim Trail Use or Abandonment, served March 21, 2007.

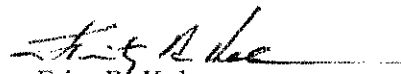
Please be advised that the 43-mile railroad line between Rushville and Merriman, Nebraska, has been abandoned.

The track and ties were able to be salvaged without disturbing the geodetic station markers, and, therefore consultation with the National Geodetic Survey of the U.S. Department of Commerce was not required.

The right-of-way has been conveyed to the Nebraska Game and Park Commission pursuant to the trails condition.

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

Sincerely yours,


Fritz R. Kahn