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September 5, 2008

VIA ELECTRONIC FILING

Ms. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: **Finance Docket No. 35142**
St. Clair Tunnel Company -- Intra-Corporate Family Merger
Exemption -- Grand Trunk Western Railroad Incorporated

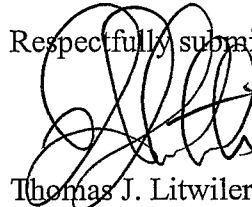
Dear Secretary Quinlan:

By verified notice filed July 9, 2008 in the above-captioned proceeding, St. Clair Tunnel Company ("SCTC") and Grand Trunk Western Railroad Incorporated ("GTW") sought an exemption pursuant to 49 C.F.R. § 1180.2(d)(3) for the intra-corporate family merger of GTW with and into SCTC, with SCTC as the surviving corporation. Notice of the exemption was served and published in the *Federal Register* on July 25, 2008, 73 Fed. Reg. 43486, and the exemption became effective on August 8, 2008.

The parties hereby provide notice that the proposed merger was consummated on September 1, 2008. On the same date, the merged railroad changed its name to Grand Trunk Western Railroad Company.

If you have any questions regarding this filing, please feel free to contact me.
Kind regards.

Respectfully submitted,



Thomas J. Litwiler
Attorney for Grand Trunk Western
Railroad Company

TJL:tl