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January 8, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

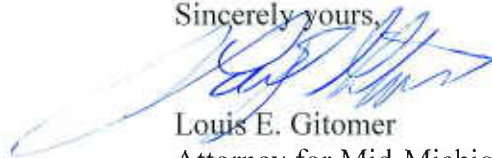
RE: Docket No. AB-364 (Sub-No. 11X), *Mid-Michigan Railroad, Inc. –
Abandonment Exemption—in Kent and Montcalm Counties, MI*

Dear Acting Secretary Quinlan:

On January 4, 2008, the West Michigan Trails and Greenways Coalition (“WMTGC”) filed a Statement of Willingness to Assume Financial Responsibility for a 21.88-mile rail line between Lowell, milepost 103.20, and Greenville, milepost 81.32, in Kent and Montcalm Counties, MI (the “Line”). By this letter, the Mid-Michigan Railroad, Inc. agrees to negotiate interim trail use/rail banking for the Line with WMTGC.

This letter is being efiled. Thank you for your assistance. If you have any questions please call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for Mid-Michigan Railroad, Inc.

Cc: Ms. Kane