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October 23, 2006

VIA MAIL AND FAX (202) 565-9019

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

217896

Dear Secretary Williams:

This refers to STB Docket No. AB-497 (Sub-No. 3X), Minnesota Northern Railroad, Inc.-Abandonment Exemption-In Polk and Norman Counties, MN, and to the Notice of Intent to File Offer of Financial Assistance, filed by V & S Railway, Inc., on October 20, 2006.

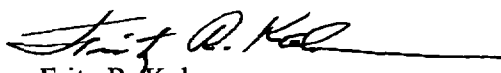
The Notice incorrectly stated that VSR was prepared to purchase the 34-mile of railroad proposed to be abandoned. In fact, however, MNN is proposing to abandon only 17 miles of railroad line, between Milepost 64.0 south of Beltrami and the end of the track at Milepost 47.0 south of Ada, in Pine and Norman Counties, MN. The Notice obviously refers to that segment

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 in the enclosed stamped and self-addressed envelope.

I certify that copies of this letter has been served on Minnesota Northern Railroad, Inc., by facsimile transmitting and mailing copies to its attorney, Thomas F. McFarland, Esq.

I apologize for this error and inconvenience it may have occasioned.

Sincerely yours,


Fritz R. Kahn

enc.

cc: Thomas F. McFarland, Esq.