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

Re STB Docket No AB-471 (Sub-No 1X), South Kansas and Oklahoma Railroad, Inc. - Abandonment Exemption -- In Neosho and Wilson Counties, KS

Dear Acting Secretary Quinlan:

This is in response to the request dated December 28, 2007, by Sunflower Recreational Trails, Inc. ("SRT"), for issuance of a Notice of Interim Trail Use, under the National Trails System Act, 16 U S C § 1247(d), for the rail authorized for abandonment in this proceeding.

South Kansas and Oklahoma Railroad, Inc. ("SKO"), hereby notifies the Board that SKO has not consummated the abandonment of the line and is willing to negotiate for trail use with SRT.

If you have any questions concerning this matter, please call me.

Sincerely,



Karl Morell

cc. Thomas F. McFarland, Esq.