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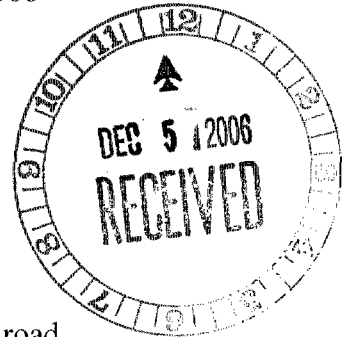
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December 5, 2006

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

218204



Dear Secretary Williams:

This refers to STB Docket No. 497 (Sub-No. 3X), Minnesota Northern Railroad, Inc.-Abandonment Exemption-In Polk and Norman Counties, MN, and to the Decision and Notice of Interim Trail Use or Abandonment, served December 4, 2006.

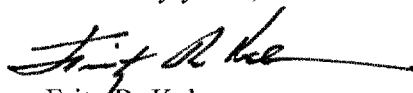
The Decision fails to mention that V & S Railway, Inc., filed its Notice of Intent to File Offer of Financial Assistance on October 20, 2006, amended, October 23, 2006, and that there is pending before the Board the unopposed request, filed by V & S Railway, Inc., on November 29, 2006, that the due date for the filing of its Offer of Financial Assistance be postponed until ten days after V & S Railway, Inc., has received from Minnesota Northern Railroad, Inc., the data sought pursuant to 49 C.F.R. 1152.27(a).

V & S respectfully request that the Decision be corrected and, as corrected, entered and served.

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.

I certify that I have served this letter upon the Minnesota Northern Railroad, Inc., by mailing and facsimile transmitting copies to its counsel and on Agassiz Recreation Trail by mailing a copy to its President.

Sincerely yours,


Fritz R. Kahn

enc.

cc: Thomas F. McFarland, Esq.
Mr. Russell Borgen