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March 4, 2010

Brian D. Conway, State Historic Preservation Officer
Department of History, Arts, and Libraries
702 W. Kalamazoo St.
PO Box 30740
Lansing, MI 48909-8240

RE: *Escanaba & Lake Superior Railroad Company – Abandonment Petition for
Exemption – Line in Ontonagon and Houghton Counties, MI*, STB Docket No.
AB-415 (Sub-No. 2X)

Dear Mr. Conway:

On or about March 24, 2010, Escanaba & Lake Superior Railroad Company ("ELS") expects to file with the Surface Transportation Board ("STB") a Petition for Exemption pursuant to 49 CFR 1152.60, Subpart G, for ELS to abandon approximately 42.93 miles of railroad track located in Ontonagon and Houghton Counties, Michigan, running from milepost 408.2 at Ontonagon to milepost 365.09 (the "Line"). The Line traverses United States Postal Zip Codes 49948, 49953, and 49961. Enclosed is a consolidated Environmental and Historic Report (the "Report") describing the proposed abandonment and any expected environmental and historic effects, as well as a map of the affected area.

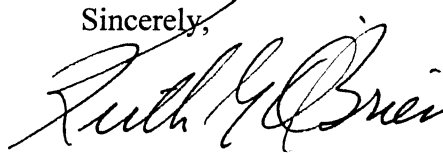
We are providing you with a copy of this Report so that you may review the information that will form the basis for the STB's independent environmental analysis in this proceeding. If any of the information is misleading or incorrect, if you believe that pertinent information is missing, or if you have any questions about the STB's environmental review process, please contact the Section of Environmental Analysis ("SEA"), Surface Transportation Board, 395 E Street, SW, Washington, DC 20423-0001; TEL: (202) 245-0295, and refer to STB Docket No. AB-415 (Sub-No. 2X).

Because the applicable statutes and regulations impose stringent deadlines for processing this action, your written comments to the SEA (at the address provided above) along with a copy to ELS's representatives (at the address provided below) would be appreciated within three weeks. Your comments will be considered by the STB in evaluating the environmental and/or historic preservation impacts of the contemplated action.

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If there are any questions concerning this proposal, please contact either Keith G. O'Brien or Robert A. Wimbish at the law firm of Baker & Miller, PLLC, 2401 Pennsylvania Avenue, NW, Suite 300, Washington, DC 20037; by facsimile at (202) 663-7849; by e-mail at kobrien@bakerandmiller.com or rwimbish@bakerandmiller.com, or by telephone at (202) 663-7820.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith G. O'Brien", written in a cursive style.

Keith G. O'Brien

Counsel for Escanaba & Lake Superior
Railroad Company

Enclosures

cc: Section of Environmental Analysis
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001