

JOHN D. HEFFNER, PLLC

1920 N STREET, N.W.

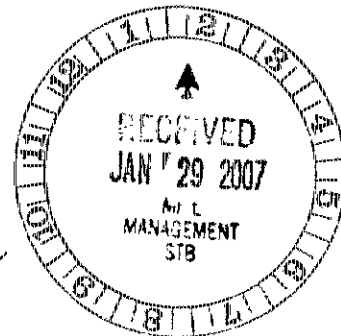
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BY FAX AND US MAIL

January 29, 2007

Honorable Vernon A. Williams
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

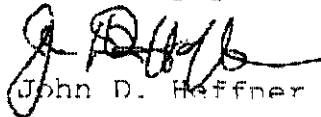
RE: STB Docket No. AB-1081X, San Pedro
Railroad Operating Company, LLC-Abandonment
Exemption-In Cochise County, AZ,

Dear Mr. Williams:

On behalf of San Pedro Railroad Operating Company (SPROC), I am writing to advise that my client has consummated the above-captioned abandonment between (1) milepost 1084.0 and milepost 1097.3 at Paul Spur, (2) milepost 1097.3 at Paul Spur and milepost 1106.5 near Douglas, and (3) milepost 1085.0 at Bisbee Jct., and milepost 1090.6 at Bisbee, all in the State of Arizona.

Please date stamp and return one copy of this letter.

Sincerely yours,


John D. Heffner

Cc: Mark Lerner, Esq.
All Parties
Mr. David Parkinson
Mr. John Dugan

ENTERED
Office of Proceedings

JAN 29 2007

Part of
Public Record