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July 13, 2006

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Room 700
Washington, D. C. 20423

RE: Docket No. AB-55 (Sub-No. 659X), *CSX Transportation, Inc. –
Abandonment Exemption—in Allegany County, MD*

Dear Secretary Williams:

CSX Transportation, Inc. (“CSXT”) responds to the letter filed on July 12, 2006 by Mr. James Riffin *pro se*.

CSXT filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* on August 5, 2005 to abandon an 8.54-mile line of railroad on its Southern Region, Huntington Division East, Georges Creek Subdivision, between milepost BAI 27.0 near Morrison and milepost BAI 18.46 at the end of the track near Carlos, in Allegany County, MD (the “Line”). By Decision served August 25, 2005, the Surface Transportation Board (the “Board”) provided notice of the Notice of Exemption.

By decision served September 23, 2006, the Board accepted a late-filed formal expression of intent to file an offer of financial assistance (“OFA”) to purchase the Line that had been filed by WMS, LLC. The Board served a decision on October 26, 2006 postponing the effective date of the abandonment after finding that WMS LLC was financially responsible and had offered financial assistance, and gave the parties until November 21, 2005 to agree on the purchase price.

On November 21, 2005, WMS, LLC filed a letter with the Board notifying the Board that it had reached agreement with CSXT on the purchase price for the Line. In response to that letter, the Board served a decision on December 14, 2005, ordering that WMS, LLC is authorized to acquire and operate the line and that the notice of exemption is dismissed effective on the date the sale is consummated.

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CSXT and WMS, LLC negotiated a Purchase and Sale Agreement. Thereafter, CSXT agreed to two extensions for closing the transaction despite continuing to incur ownership, maintenance and inspection costs for the Line. Then on June 14, 2006, WMS, LLC sought approval from the Board to substitute Mr. James Riffin as the purchaser of the Line, after CSXT had consented to the assignment subject to certain conditions. Allegany County, Maryland was granted an extension of time to respond to the substitution request by decision served July 5, 2006.

Having sought to abandon the Line on August 5, 2005 and since that time continuing to incur ownership, maintenance and inspection costs for the Line and remaining liable for the Line, as of July 5, 2006, CSXT determined that there should be no further delays to closing the transaction and that transfer to WMS, LLC was lawful under the Board's December 14, 2005 decision. At that point, Mr. Riffin advised CSXT that he believed that there was an issue with the existence of WMS, LLC and its ability to do business in the State of Maryland. Up until that time, CSXT had relied on the Board's decisions finding WMS, LLC to have made a valid OFA and authorizing the transfer of the Line to WMS, LLC. Mr. Riffin's statement was the first notification that CSXT received of any potential problem with the existence of WMS, LLC. Contrary to Mr. Riffin's representation, CSXT and its attorneys took this issue very seriously.

CSXT in good faith issued a deed to WMS, LLC (the entity that the Board authorized the Line to be transferred to) (1) in reliance on the representations made to the Board that WMS, LLC did exist, the Board's decisions accepting the OFA from WMS, LLC and authorizing the transfer of the Line to WMS, LLC; (2) in order to end CSXT's liability for the Line and the costs incurred by CSXT for the ownership, maintenance and inspection of the Line; and (3) to permit WMS, LLC to act to stabilize the Line, which had deteriorated as a result of the rain storms in the area. CSXT concluded that if there were a problem with WMS, LLC operating in the State of Maryland, then that problem could be resolved by WMS, LLC qualifying to do business in Maryland. Based on the representations made pursuant to the Board's regulations and the Board's decisions, CSXT could not conclude that WMS, LLC did not exist. However, if the Board determines that another entity is the proper entity to acquire the Line, then, upon amendment of the PSA to reflect that entity, CSXT will reissue the deed in the appropriate name.

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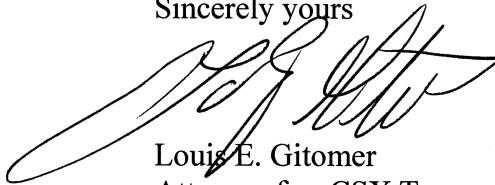
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No basis has been provided to the Board to unwind the consummated OFA sale. CSXT has complied with the Board's decisions and transferred the Line to the party authorized to acquire the Line by the Board. Having consummated the transaction and issued the deed pursuant to the Board's December 14, 2005 decision, CSXT contends that any further transfer of the Line should be determined under the provisions of 49 C.F.R. 1152.27(i)(3). CSXT respectfully requests the Board to deny the relief sought by Mr. Riffin.

This letter is being efiled. Thank you for your assistance. If you have any questions please call or email me.

Sincerely yours

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", written over a horizontal line.

Louis E. Gitomer

Attorney for: CSX Transportation, Inc.

cc: Mr. Heffner
Mr. Spitulnik
Mr. Riffin