

STEPTOE & JOHNSON ^{LLP}

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April 10, 2007



Via HAND DELIVERY

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

**RE: Finance Docket No. 34990, Moscow Camden and San Augustine
Railroad LLC – Acquisition and Operation Exemption – Assets of
Moscow, Camden & San Augustine Railroad**

219060

**Finance Docket No. 34991, Koch Industries, Inc. – Continuance in
Control Exemption – Moscow Camden and San Augustine
Railroad LLC**

219061

Dear Secretary Williams:

I am writing to inform the Board, that, on March 31, 2007, the parties consummated the transaction approved in Notices served on February 16, 2007 in the above-referenced dockets. Control of the Moscow, Camden & San Augustine Railroad has now been transferred from International Paper to an indirect wholly owned subsidiary of Koch Industries, Inc., the Moscow Camden and San Augustine Railroad LLC

Sincerely,

David H. Coburn
Attorney for Koch Industries, Inc.
and the Moscow Camden and San
Augustine Railroad LLC