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January 10, 2008

The Honorable Anne Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W
Washington, DC 20423-0001

Re: STB Docket No AB-471 (Sub-No 3X), South Kansas and Oklahoma Railroad, Inc. – Abandonment Exemption – In Cherokee and Allen Counties, KS

Dear Acting Secretary Quinlan.

This is in response to the request dated December 28, 2007, by Sunflower Recreational Trails, Inc. ("SRT"), for issuance of a Notice of Interim Trail Use, under the National Trails System Act, 16 U.S.C. § 1247(d), for the rail line located between Milepost 109.0, at Iola, and Milepost 117.0, at Humboldt. The segment of the rail line located between Milepost 109.0 and Milepost 110.5, however, is currently rail banked by the City of Iola. See Decision served November 3, 2006, in this proceeding.

South Kansas and Oklahoma Railroad, Inc. ("SKO"), hereby notifies the Board that SKO has not consummated the abandonment of the line located between Milepost 110.5, at Iola, and Milepost 117.0, at Humboldt, and is willing to negotiate for trail use with SRT.

If you have any questions concerning this matter, please call me.

Sincerely,


Karl Morell

cc: Thomas F. McFarland, Esq