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October 6, 2006

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

RE: Docket No. AB-361 (Sub-No. 2X), *Michigan Shore Railroad, Inc.—Abandonment
Exemption—in Muskegon, Muskegon County, MI*

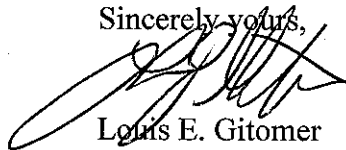
Dear Secretary Williams:

Michigan Shore Railroad, Inc. notifies the Surface Transportation Board (the "Board") that as of July 6, 1997, it abandoned the 3.21-mile rail line between milepost 93.59 at Getty Street and Laketon Avenue in Muskegon, MI, and milepost 90.38, the end of track.

This letter is being efiled. Thank you for your assistance.

If you have any questions, call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for Michigan Shore Railroad, Inc.