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September 27, 2006

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

RE: Docket No. AB-364 (Sub-No. 10X), *Mid-Michigan Railroad, Inc.-
Discontinuance of Service Exemption-in Kent County, MI*

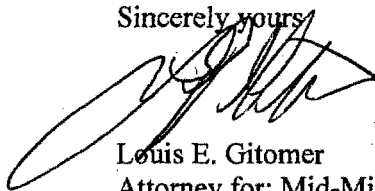
Dear Secretary Williams:

Mid-Michigan Railroad, Inc. ("MMRR") pursuant to and in compliance with 49 C.F.R. §1152.29(e)(2), notifies the Surface Transportation Board (the "Board") that as of September 27, 2006, it has canceled its tariffs and discontinued service over the 1.50-mile rail line between milepost 157.97 on MMRR's main east-west rail line and the end of the line in the City of Grand Rapids, MI, in Kent County, MI.

MMRR is efilng this letter. Thank you for your assistance.

If you have any questions please contact me.

Sincerely yours



Louis E. Gitomer
Attorney for: Mid-Michigan Railroad, Inc.

cc: Michigan Public Service Commission
545 Mercantile Way, Suite 7
Lansing, MI 48909