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February 28, 2014

**VIA E-FILING**

Cynthia T. Brown, Chief  
Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, SW  
Washington DC 20423-0001

Re: *Norfolk Southern Railway Company – Abandonment Exemption – In Beaufort County, N.C.*, STB Docket No. AB-290 (Sub-No. 338X)

Dear Ms. Brown:

In a Director's Order served in the above-referenced proceeding on September 11, 2012 (the "September 11 Notice"), the Board issued notice of Norfolk Southern Railway Company's ("NSR") invocation of the class exemption procedures at 49 C.F.R. part 1152, subpart F, to abandon approximately 0.76 miles of rail line (hereinafter, the "Line") located in Beaufort County, North Carolina. Subsequently, in decisions served on October 10 and December 26, 2012, the Board reopened the subject proceeding, and imposed certain preconditions to salvage of the Line, all of which NSR has satisfied. Under the circumstances, NSR originally had until September 11, 2013 to tender formal notice of abandonment consummation pursuant to 49 C.F.R. § 1152.29(e)(2), but the Board granted NSR a 1-year extension of the subject notice deadline (until September 11, 2014) in a Director's Stamp Decision served on September 13, 2013.

As noted above, NSR has complied with the Board-prescribed salvage preconditions. Moreover, NSR has undertaken, and recently has completed, track salvage.

In light of the recently-completed salvage, NSR is now hereby advises the Board of its formal consummation of abandonment of the entire Line in accordance with the provisions of 49 C.F.R. § 1152.29(e)(2) and the September 11 Notice (as extended by the Board's subsequent decision of September 13, 2013). Specifically, NSR hereby notifies the Board that it has exercised the authority granted to it under the applicable class exemption, and has fully abandoned the Line.

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Should you have any questions concerning the subject notice of abandonment consummation or any other element of this proceeding, please contact the undersigned counsel for NSR.

Sincerely,



Robert A. Wimbish  
Attorney for Norfolk Southern  
Railway Company

cc: Maquiling Parkerson, Marc Kirchner, LaWada Poarch