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April 21, 2011

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

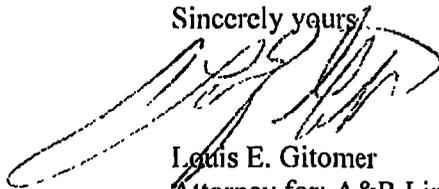
RE: Docket No. AB-855 (Sub-No. 1X), *A & R Line, Inc.—Abandonment Exemption—(Between Kenneth and Winamac) in Cass and Pulaski Counties, IN*

Dear Ms. Brown:

A & R Line, Inc. ("A&R") pursuant to and in compliance with 49 C.F.R. §1152.29(e)(2) and the decision in *A & R Line, Inc.—Abandonment Exemption— in Cass and Pulaski Counties, Ind.*, STB Docket No. 855 (Sub-No. 1X) (STB served April 6, 2011), notifies the Surface Transportation Board (the "Board") that as of April 21, 2011, A&R has consummated the abandonment of a 0.82 acre strip of land, which is a portion of the right-of-way, a rectangular parcel approximately 376 feet in length and approximately 100 feet in width, laying directly east of, adjacent to, and parallel with the 100 foot corridor right-of-way, but not part of the 100 foot corridor, directly east of the 100 foot wide double track corridor of the Friends of the Panhandle Pathway, Incorporated right-of-way, bordered on the North by Oak Street (an unpaved gravel road), and on the South by the Star City Cemetery, in Section 8, Township 29 North, Range 1 West, in Van Buren Township, Pulaski County, Ind.

A&R is filing this letter. Thank you for your assistance. If you have any questions please contact me.

Sincerely yours,



Louis E. Gitomer
Attorney for: A&R Line, Inc.

cc: Utility Regulatory Commission	Indiana Department of Transportation
Indiana Government Center, South	Indiana Government Center, North
302 West Washington Street	100 North Senate Avenue
Room 306	Room N7555
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