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Via E-Filing

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

Re: **Finance Docket No. 35711, KM Railways, LLC-Acquisition and Operation
Exemption-Line of Railroad in Cook County, IL**

Dear Ms. Brown:

With respect to the above-referenced Notice of Exemption filed on December 31, 2012 by KM Railways, LLC ("KM Railways"), this will confirm that the annual revenues generated by the line that is the subject of that Notice, together with projected annual revenues of KM Railways from other sources, is not expected to exceed \$5 million.

If you have any questions, please feel free to contact me.

Respectfully,



David H. Coburn
Attorney for KM Railways, LLC