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LEONARD M. SINGER

May 13, 2010

BY ELECTRONIC FILING

Cynthia T. Brown
Chief, Section of Administration
Surface Transportation Board
395 E Street, Southwest
Washington, DC 20024

Re: Florida West Coast Railroad Company, Abandonment In Alachua and Gilchrist
County, Florida, Docket No. AB-347 (SUB-NO. 3X)

Dear Ms. Brown:

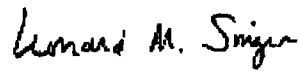
By decision served June 14, 2004, the Board granted a petition for abandonment of an approximately 13 mile line of railroad extending from milepost 734.0 in Trenton, Florida, to milepost 721.0 in Newbury, Florida..

Pursuant to 49 CFR 1152.50(e)(2) Florida West Coast Railroad Company hereby gives notice that it has consummated the abandonment of a portion of the foregoing 13 mile line of railroad. In particular it has consummated the abandonment of the approximately 10.3-mile line of railroad extending from milepost 734.0, in Trenton, FL to milepost 723.7, in Newberry, FL effective May 12, 2010.

Although the June 14, 2004 decision provided that notice of consummation of abandonment be filed by June 14, 2005, by decisions served on June 28, 2005; October 7, 2005; March 15, 2006; June 14, 2006; January 16, 2007; February 4, 2008; March 27, 2008 and October 23, 2009 the deadline for consummating abandonment was extended to May 16, 2010.

This notice has been served upon the State of Florida Public Service Commission by mailing a copy of this letter to 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850.

Very truly yours,



Leonard M. Singer

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