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January 23, 2006

Victoria Ruston
Chief, SEA
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

Dear Ms. Ruston:

By letter to the Board dated January 17, 2006, the U.S. Army Corps of Engineers ("Corps") commented on the Environmental and Historic Reports for the proposed abandonment of 0.11 miles of railroad line between Milepost 42.59 and Milepost 42.70 near Cody in Park County, Wyoming, Docket No. AB-6 (Sub. No. 436X). Specifically, the Corps recommended that, although not required by the Board, the Wyoming Game and Fish Department be contacted regarding fish and wildlife resources. Based on the Corps' recommendations, we are sending a copy of the Environmental and Historic Reports ("Reports") to the Wyoming Game and Fish Department.

The Corps' letter also commented on the Reports' conclusion that BNSF "does not believe the proposed abandonment will require a Section 404 permit." Our initial letter to the Corps stated:

The proposed abandonment may require removal of bridges and structures and the removal of track materials such as rails and ties but the roadbed will be left intact. No placement of dredge or fill material in any inland waterways is anticipated to result from abandonment and/or salvage.

Importantly, we included in our initial letter a map showing the 0.11 miles of line to be abandoned. The map shows no wetlands are involved. Our initial letter also asked, among other things, "whether or not Section 404 permits are required as a result of the proposed abandonment." The letter did not indicate there would be any construction and there will not be any.

By letter dated November 17, 2005, the Corps responded that if construction activities involve any work in waters of the United States, a Section 404 permit may be required. They also stated that for a detailed review of permit requirements, preliminary and final project plans should be sent to the Corps' Wyoming Regulatory Office. Our final Report indicated BNSF did not believe a 404 permit was needed. That statement was based on the Corps letter, the fact there are no construction activities involved in the proposed abandonment, the fact that no placement of dredge or fill material in any inland waterways is anticipated, and the fact that the map shows there are no wetlands impacted.

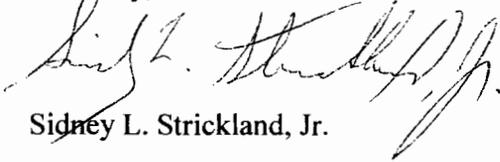
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We note once again there are no construction activities involved in the proposed abandonment and no placement of dredge or fill material in any inland waterways is anticipated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sidney L. Strickland, Jr.", is written over the typed name.

Sidney L. Strickland, Jr.