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Office of Proceedings
August 20, 2014
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August 20, 2014

VIA ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Room 1034
Washington, DC 20024

Re: Docket AB 303 (Sub No. 44X)–Wisconsin Central Ltd.--Proposed
Abandonment in Forest County, Wisconsin

Dear Ms. Brown:

Wisconsin Central Ltd. ("WCL") does not object to the request for an interim trail use and rail banking condition in the above-referenced proposed abandonment in the form that request is made by the Wisconsin Department of Natural Resources, acting through the Wisconsin Department of Transportation, in their August 19, 2014 Statement of Willingness to Assume Financial Responsibility By State of Wisconsin Department of Natural Resources Pursuant to 49 CFR 1152.29 for Notice of Interim Trail Use for the 6.4 miles of rail line WCL proposed for abandonment in Docket AB 303 (Sub. No.44X). Note, the August 19, 2014 Statement is a correction from the Wisconsin Department of Natural Resources previously filed Statement of Willingness filed on August 6, 2014 which referenced only 6.37 miles of the rail line. The railroad intends to negotiate for a possible interim trail use/rail banking agreement with the Wisconsin Department of Natural Resources for the 6.4 miles of rail line identified in Docket AB 303 (Sub No. 44X).

If I can provide you more information, please let me know.

Very truly yours,



Audrey L. Brodrick
Counsel for Wisconsin Central Ltd.

ALB:dg