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THOMAS F. McFARLAND

March 10, 2005

By electronic mail

Vernon A. Williams, Secretary
Surface Transportation Board
Case Control Unit, Suite 713
1925 K Street, N.W.
Washington, DC 20423-0001

Re: Docket No. AB-33 (Sub-No. 218X), *Union Pacific Railroad Company --
Abandonment Exemption -- in Kootenai County, ID*

Dear Mr. Williams:

This refers to the letter to you from Mack H. Shumate, dated March 4, 2005, in the above proceeding.

Upon review of valuation information provided by Mr. Shumate, Pan-American Railway, Inc. decided not to go forward with an offer of financial assistance. I apologize to the Board and to Mr. Shumate for neglecting to so advise the Board and Union Pacific. Pan American Railway, Inc. supports the relief sought in Mr. Shumate's letter of March 4, 2005.

Very truly yours

/s/

Thomas F. McFarland
Attorney for Pan-American Railway, Inc.

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cc: Mack H. Shumate, Esq., *by e-mail*