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Mack H. Shumate, Jr.
Senior General Attorney, Law Department

September 29, 2008

VIA E-Filing

The Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

**RE: Docket No. AB- 33 (Sub-No. 230X) - Union Pacific Railroad
Company - Abandonment and Discontinuance - In Lassen
County, CA and Washoe County, NV (Flanigan-Wendel line)**

Dear Ms. Quinlan:

On September 18, 2008 I e-filed Union Pacific Railroad Company's ("Union Pacific") response to the Offer of Financial Assistance filed on September 16, 2008 by Robert Kemp on behalf of the Nevada Central Railroad.

I e-mailed a copy of Union Pacific's response to Mr. Kemp and sent a copy via U.S. Mail to the return address he had provided. The copy I sent via U.S. Mail was returned to this office today marked "Return to Sender Not Deliverable as Addressed Unable to Forward".

Attached to this letter is a copy of this envelope for your records.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mack H. Shumate, Jr.", written over a horizontal line.

cc: Robert Allen Kemp
<via e-mail>

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