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June 1, 2009

VIA ELECTRONIC DELIVERY

Ms. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 "E" Street S.W.
Washington, DC 20423-0001

225193

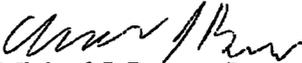
Re: **Docket No. AB-491 (Sub-No. 2X)**
R.J. Corman Railroad Company/Pennsylvania Lines, Inc.—Abandonment
Exemption—In Clearfield, Jefferson and Indiana Counties, Pennsylvania

Dear Secretary Quinlan:

Pursuant to an STB order served in the referenced docket on February 27, 2009, R.J. Corman Railroad Company/Pennsylvania Lines, Inc. conveyed the line covered in the referenced proceeding to P&N Coal Company, Inc. Closing of the sale of the line was completed on May 28, 2009.

Feel free to contact me if you have any questions.

Very truly yours,



Michael J. Barron, Jr.
Attorney for
R.J. Corman Railroad Company/
Pennsylvania Lines, Inc.

MJB: arw

cc: Mr. Jeffrey Lundy