

STEPTOE & JOHNSON ^{LLP}
ATTORNEYS AT LAW

David H. Coburn
202.429.8063
dcoburn@steptoe.com

1330 Connecticut Avenue, NW
Washington, DC 20036-1795
Tel 202.429.3000
Fax 202.429.3902
steptoe.com

215513

January 6, 2006



VIA HAND DELIVERY

ENTERED
Office of Proceedings

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423

JAN 06 2006

Part of
Public Record

**Re: Finance Docket No. 34784, Koch Forest Products, Inc. and Koch Industries, Inc. --
Acquisition of Control Exemption -- Gloster Southern Railroad Company and Blue
Rapids Railway Company**

Dear Secretary Williams:

Please be advised that the transaction that is the subject of this proceeding, notice of which was published by the Board on December 28, 2005, was consummated on December 23, 2005.

Respectfully,

A handwritten signature in black ink, appearing to read 'David H. Coburn'.

David H. Coburn
Attorney for Koch Industries, Inc.