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September 24, 2010

Ms. Cynthia T. Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D. C. 20423

RE: Docket No. AB-364 (Sub-No. 14X), *Mid-Michigan Railroad, Inc.—  
Abandonment Exemption—in Kent, Ionia, and Montcalm Counties, MI*

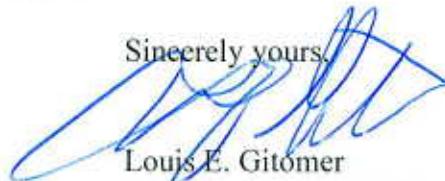
Dear Ms. Brown:

On September 23, 2010, the Mid-Michigan Railroad, Inc. (“MMRR”) completed the sale of two segments of rail line consisting of (1) the 21.88-mile rail line between Lowell, milepost 103.20, and Greenville, milepost 81.32, in Kent, Ionia and Montcalm Counties, MI (the “Southerly Segment”) and (2) the 2.82 mile portion of between milepost 81.32 to milepost 78.50 near Greenville at the end of the line in Montcalm County, MI (the “Northerly Segment”) (collectively the “Line”) to Friends of the Fred Meijer Heartland Trail (“Friends”), a Michigan non-profit corporation for interim trail use/rail banking. The sale occurred pursuant to (1) the Decision and Notice of Interim Trail Use or Abandonment in *Mid-Michigan Railroad, Inc.—Abandonment Exemption—in Kent, Ionia, and Montcalm Counties, MI*, STB Docket No. AB-364 (Sub-No. 14X) (STB served June 9, 2008) for the Southerly Segment and (2) the Decision and Notice of Interim Trail Use or Abandonment in *Mid-Michigan Railroad, Inc.—Abandonment Exemption—in Kent, Ionia, and Montcalm Counties, MI*, STB Docket No. AB-364 (Sub-No. 14X) (STB served April 28, 2009) for the Northerly Segment.

Since MMRR has transferred the Line to Friends for interim trail use/rail banking, MMRR has not consummated the abandonment of the Line pursuant to the requirements of 49 C.F.R. 1152.29(e)(2). The Line has been transferred for interim trail use/rail banking and abandonment has not been consummated, therefore, the Line remains available for restoration of rail service as provided for in 49 C.F.R. 1152.29(d)(3).

MMRR is e-filing this letter. Thank you for your assistance. If you have any questions please call or email me.

Sincerely yours,



Louis E. Gitomer  
Attorney for Mid-Michigan Railroad, Inc.