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December 9, 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-1022 (Sub-No. 1X), *Arizona & California Railroad
Company-Abandonment Exemption-in San Bernardino and Riverside
Counties, CA*

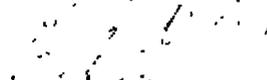
Dear Ms. Brown:

On December 9, 2010, San Pedro Trails, Inc. ("SP Trails") filed a request for an extension of time until June 17, 2011 to negotiate interim trail use/rail banking over a 49.4-mile Blythe Subdivision of the Arizona & California Railroad Company ("ARZC") between milepost 0.0, near Rice, CA and milepost 49.4, near Ripley, CA, the end of the line (the "Line"), all in San Bernardino and Riverside Counties, CA. By this letter, the ARZC agrees to negotiate interim trail use/rail banking for the Line with SP Trails.

As provided in 49 C.F.R. 1152.29(e)(2), the consummation deadline for an abandonment extends for 60 days beyond a regulatory barrier to consummation such as a Trails Act condition. ARZC respectfully requests the Board to confirm that the consummation deadline for the instant abandonment will be August 16, 2011 upon a grant of the extension of time to negotiate interim trail use/rail banking.

This letter is being efiled. Thank you for your assistance. If you have any questions please call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for Arizona & California Railroad
Company

Cc: San Pedro Trails, Inc.