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

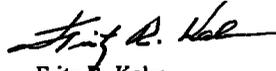
Dear Ms. Brown:

This refers to STB Docket No. 397 (Sub-No. 7X), Tulare Valley Railroad Company—Abandonment Exemption—in Tulare County, CA, and to the Petition for Trail Use/Rail Banking Condition of American Trails Association, Inc., filed March 9, 2010.

I am authorized to state that Tulare Valley Railroad Company is willing to negotiate an agreement with the American Trails Association, Inc., for it to become the trails operator of the railroad line authorized for abandonment and, accordingly, would like the Board to enter a Notice of Interim Trail Use or Abandonment.

I certify that I have served a copy of this letter upon American Trails Association, Inc., by hand delivering a copy to its representative.

Sincerely yours,

  
Fritz R. Kahn