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January 5, 2011

E-File

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-001

Re: STB Finance Docket No. 35412, Middletown & New Jersey
Railroad, LLC – Lease and Operation Exemption – Norfolk
Southern Railway Company

Dear Ms. Brown:

Middletown & New Jersey Railroad, LLC ("M&NJ") hereby certifies that on January 4, 2011, M&NJ served a copy of the Board's decision served December 23, 2010, in the above-referenced proceeding, on all shippers on the lines for whom M&NJ has provided rail service since commencing operations.

If you have any questions or require additional information, please call me.

Sincerely,



Karl Morell

Attorney for Middletown & New Jersey
Railroad, LLC