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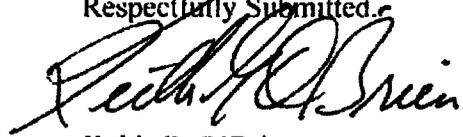
Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

RE: *Escanaba & Lake Superior Railroad Company - Abandonment Petition for Exemption - Line in Ontonagon and Houghton Counties, MI, STB Docket No. AB-415 (Sub-No. 2X)*

Dear Ms. Brown:

We have received the attached copy of comments addressed to the Surface Transportation Board by Mr. Todd Maki, Plant Manager of the Louisiana-Pacific Corporation (LP) Sagola, Michigan Oriented Strand Board (OSB) manufacturing facility. This facility shipped over half of the 248 carload that were handled over the line proposed for abandonment during 2009. Mr. Maki's supporting comments are significant in view of LP's support of ELS' petition in recognition that this proposed abandonment is essential to ELS' financial health and its ability to continue providing service over the rest of its system. Because of the relevance and importance of Mr. Maki's comments it is requested that his letter be made part of the formal record for consideration in this proceeding.

Respectfully Submitted,



Keith G. O'Brien
Counsel for Escanaba & Lake Superior

Cc: Parties of Record



5/10/10

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RE: *Escanaba & Lake Superior Railroad Company - Abandonment Petition for Exemption - Line in Ontonagon and Houghton Counties, MI, STB Docket No. AB-415 (Sub-No. 2X)*

Dear Ms. Brown:

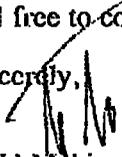
I am manager of the Louisiana Pacific Corporation (LP) Sagola, Michigan, Oriented Strand Board (OSB) manufacturing facility, which directly employs 145 people, and ships finished goods and receives raw materials along the Escanaba & Lake Superior (E.L.S) route.

We have been advised by E.L.S of their plans to abandon rail between milepost 408.2 at Ontonagon, and milepost 365.09 at Sidnaw and are aware of their petition (referenced above) for an exemption to undertake that abandonment. The permanent closure of the Smurfit-Stone operation in Ontonagon, the top revenue generator for E.L.S, appears to have made it impossible for E.L.S to service their debt obligations or maintain this stretch of rail over the long-term.

While we would prefer to support a solution that keeps the entire stretch of rail operational for the economic future of our region, LP supports E.L.S's petition, because *it is critical* that the *railroad remain viable* for the remaining shippers in the region. LP recognizes that the abandonment is essential to E.L.S' financial health and ability to continue to provide uninterrupted service to our Sagola facility.

Should STB have any questions about LP's operations or our support of E.L.S's petition, please feel free to contact me.

Sincerely,


Todd Maki