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KAPLAN KIRSCH ROCKWELL

September 28, 2010

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Public Record

Via electronic filing
Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: *Philadelphia Belt Line Railroad Company – Petition for Clarification*
Finance Docket No. 35345

Dear Ms. Brown:

Attached is the Notice of Withdrawal of the Philadelphia Belt Line Railroad Company of its Petition for Clarification, which was filed in the above-referenced proceeding on September 3, 2010. Please contact me with any questions. Your prompt attention to this matter would be greatly appreciated.

Sincerely,

Charles A. Spitulnik

Enclosure

cc: John G. Harkins, Jr.
Barbara Brigham Denys
Paul A. Cunningham
James M. Guinivan

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**BEFORE THE
SURFACE TRANSPORTATION BOARD
Washington, DC**

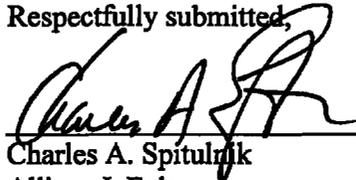
Finance Docket Number 35345

**PHILADELPHIA BELT LINE RAILROAD COMPANY –
PETITION FOR DECLARATORY ORDER**

**NOTICE OF THE PHILADELPHIA BELT LINE RAILROAD COMPANY
OF WITHDRAWAL OF PETITION FOR CLARIFICATION**

The Philadelphia Belt Line Railroad Company, Inc. (“PBL”) hereby withdraws its Petition for Clarification filed on September 3, 2010 in this proceeding. HSP Gaming, L.P., and SugarHouse HSP Gaming, L.P., d/b/a The SugarHouse Casino, filed a Reply to PBL’s Petition on September 21, 2010. In view of PBL’s withdrawal of its petition, no further action on the part of this Board is required at this time.

Respectfully submitted,



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Attorneys for the Philadelphia Belt Line Railroad Company

Dated: September 28, 2010

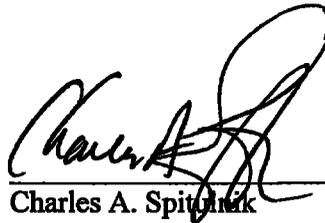
Certificate of Service

I hereby certify that I have this day caused to be served a copy of the foregoing MOTION OF THE PHILADELPHIA BELT LINE COMPANY, INC., OF WITHDRAWAL OF PETITION FOR CLARIFICATION to be served by first class mail, postage prepaid upon the following:

John G. Harkins, Jr.
Barbara Brigham Denys
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Dated this 28th day of September, 2010.



Charles A. Spitznik