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January 28, 2011

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-1023 (Sub-No. 1X), *Puget Sound & Pacific
Railroad Company—Abandonment Exemption—in Grays Harbor
County, WA*

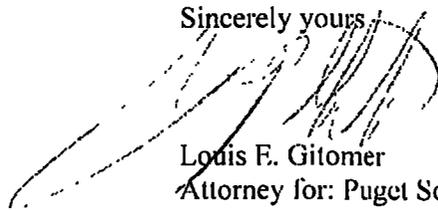
Dear Acting Secretary Quinlan:

Puget Sound & Pacific Railroad Company ("PSAP") pursuant to and in compliance with 49 C.F.R. §1152.29(e)(2) and the decision served on May 19, 2009 as modified by a decision served on July 16, 2010 in the above-entitled proceeding, notifies the Surface Transportation Board (the "Board") that as of January 27, 2011, after compliance with the conditions imposed in the May 19, 2009 decision, as modified, PSAP has consummated the abandonment of the 8,344-foot long rail line that begins just south of where the railroad line crosses U.S. Highway 101 in Hoquiam, and proceeds in a northerly direction to the end of the line, in Grays Harbor County, WA.

PSAP is filing this letter. Thank you for your assistance.

If you have any questions please contact me.

Sincerely yours,



Louis E. Gitomer
Attorney for: Puget Sound & Pacific Railroad
Company

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Office of Proceedings

JAN 28 2011

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Public Record

cc: Washington Department of Transportation
Transportation Building
310 Maple Park Ave
Olympia WA