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KARL MORELL

March 26, 2008

PRC-R-06-01

E-File

The Honorable Anne K. Quinlan Acting Secretary Surface Transportation Board 395 E Street SW Washington, DC 20423-001

Re: STB Docket No. 570 (Sub-No. 2X), Palouse River & Coulee City

Railroad, Inc. - Abandonment Exemption -- In Latah County, ID

Dear Acting Secretary Quinlan:

Palouse River & Coulee City Railroad, Inc. ("PRCC"), hereby notifies the Surface Transportation Board ("Board") that on March 26, 2008, PRCC consummated the abandonment of the line of railroad between milepost 85.91 and milepost 86.11 in Moscow, in Latah County, ID. The abandonment was authorized by the Board by decision served August 17, 2007.

If you have any questions concerning this matter, please call me.

Sincerely,

Karl Morell

Attorney for Palouse River & Coulee City

Railroad, Inc.

cc: Idaho Public Utilities Commission