

INDIANA & OHIO RAILROAD

497 Circle Freeway Drive, Suite 230 Cincinnati, OH 45246

February 4, 2010

Subject: PUCO Case No. 09-68-RR-FED

PID No. 85628

IORY# IORYRP09-018 XRL# VEM09-22899

West Main Street - AAR\DOT# 525235M

Mason, (Warren), OH

PUCO Case No. 09-68-RR-FED

PID No. 85632

IORY# IORYRP09-015 XRL# VEM09-22894

Thackery Road - AAR\DOT# 258746V

TREMONT, (Champaign), OH

George Martin Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Mr. Martin.

This correspondence is intended to officially notify the PUCO and ORDC that the construction and installation of the crossing improvement projects identified below have been completed and the crossings have been put in service on the following dates:

(KORY) - West Main Street - Warren County - DOT# 525235M - PUCO No. 69-68-RR-FED - PID No. 85628 Final IORY inspection and acceptance i in service date: February 4, 2010

(IORY) - CR 79 (Thackery Road) - Champaign County - DOT# 258740V - PUCO No. 09-58-RR-FED- PID No. 85632 Final IORY inspection and acceptance I in service date: February 4, 2010

Should you have any questions, please feel free to contact me.

Sincerely,

Charles A. Stone

General Director Engineering

Mr. Ryan Ratledge (IORY)

Mr. Biff Konrad (IORY)

Mr. Joe Spirk (IORY)

Mr. Charles Stone (RA)

Mr. Brad Ovitt (RA)

J.L. Schonder (RA)

Mr. Tod Darius (ORDC) Mr. Tim Perkins (ORDC)

Mr. T. Frank (XRL)

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