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ENTERED
Office of Proceedings
May 19, 2014
Part of
Public Record

May 16, 2014



VIA UPS NEXT-DAY DELIVERY

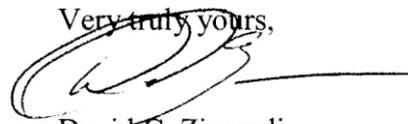
Cynthia T. Brown
Chief, Section Administration
Office of Proceedings
Surface Transportation Board
395 E Street S.W.
Washington, D.C. 20423

**Re: STB Docket No. AB-1095 (Sub. No.1)
Paulsboro Refining Company LLC-
Adverse Abandonment-
SMS Rail Services, Inc. In Gloucester County, NJ**

Dear Ms. Brown:

Enclosed for filing in the above-referenced matter are the original and ten copies of the Joint Comments of Consolidated Rail Corporation, Norfolk Southern Railway Company and CSX Transportation, Inc. Please note that Conrail was not served with a copy of the Board's April 29, 2014 decision in this matter.

Thanks you for your attention to this matter.

Very truly yours,

David C. Ziccardi

Ends.
C: Service List (w/encls.)

Before the
SURFACE TRANSPORTATION BOARD
STB Docket No. AB-1095 (Sub. No. 1)

19 2014

PAULSBORO REFINING COMPANY LLC
--ADVERSE ABANDONMENT--
SMS RAIL SERVICE, INC. IN GLOUCESTER COUNTY, NJ

JOINT REPLY OF CONSOLIDATED RAIL CORPORATION
NORFOLK SOUTHERN RAILWAY COMPANY
AND CSX TRANSPORTATION, INC.

Pursuant to the Board's April 29, 2014 decision in this matter, Consolidated Rail Corporation, Norfolk Southern Railway Company and CSX Transportation, Inc. (collectively, the "Carriers"), hereby submit their Reply regarding Paulsboro Refining Company LLC's ("PRC's") Application for Adverse Abandonment.

The Carriers continue to remain neutral on the merits of PRC's Application and continue to stand ready to provide common carrier service to the customers currently served by SMS Rail Service, Inc. ("SMS") if the Board approves PRC's Application. Should that happen, it is the Carriers' preference to have actual operations continue as they currently do, only with PRC's contract carrier replacing SMS. To assist with the resultant transition from SMS to PRC's contract carrier, the Carriers reiterate their request that the effectiveness of any approval of PRC's Application be stayed until the execution of all necessary operating and/or other agreements. Finally, while the Carriers do not believe that, in their initial comments, they requested that the Board require SMS cooperate with any transition in service providers (see PRC's March 10, 2014

Reply at 8-9), the Carriers believe that such a requirement would also help facilitate an orderly transition in the event the Board approves PRC's Application.

Respectfully submitted,



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Attorney for Consolidated Rail Corporation

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500 Water Street, J-150
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Attorney for CSX Transportation, Inc.

David Coleman
Norfolk Southern Railway Company
Three Commercial Place
Norfolk, VA 23510

Attorney for Norfolk Southern Railway Company

Dated: May 16, 2014

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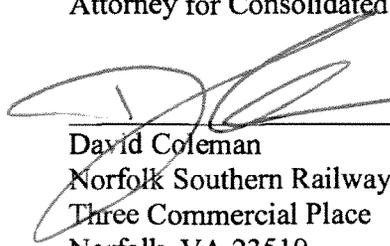
Respectfully submitted,

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Dated: May 16, 2014

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Attorney for CSX Transportation, Inc.

Attorney for Norfolk Southern Railway Company

Dated: May 16, 2014

CERTIFICATE OF SERVICE

I certify that on this 16th day of May, 2014 I served a copy of the foregoing Joint Comments of Consolidated Rail Corporation, Norfolk Southern Railway Company and CSX Transportation, Inc., on the persons listed below:

Via Electronic Mail:

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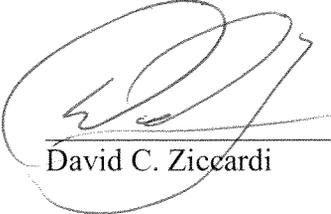
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