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THOMAS F. MCFARLAND

September 2, 2015

By e-filing

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

Re: Docket No. AB-1032X, *Nebraska, Kansas & Colorado Railway, LLC --
Abandonment Exemption -- in Decatur, Norton, and Phillips Counties, Kansas
and Harlan County, Nebraska*

STATEMENT OF WILLINGNESS TO ASSUME FINANCIAL RESPONSIBILITY

Dear Ms. Brown:

In order to establish interim trail use and rail banking under 16 U.S.C. § 1247(d) and 49 C.F.R. § 1152.29 with respect to the right-of-way owned and operated by Nebraska, Kansas & Colorado Railway, LLC (NKCR), Sunflower Rails-to-Trails Conservancy, Inc. (Sunflower) is willing to assume full responsibility for (1) managing the right-of-way; (2) any legal liability arising out of the transfer or use of the right-of-way; and (3) the payment of any and all taxes that may be levied or assessed against the right-of-way.

The property extends (1) between Milepost 3.35 at or near Orleans, NE and Milepost 29.84 at or near Almena, KS; (2) between Milepost 47.23 at or near Reager, KS and Milepost 78.05 at or near Oberlin, KS; and (3) the Norton Spur located in Norton, KS (The Rail Line). The Rail Line was the subject of a Notice of Exemption of abandonment filed by NKCR on June 12, 2015 in STB Docket No. AB-1032X, *Nebraska, Kansas & Colorado Railway, LLC -- Abandonment Exemption -- in Decatur, Norton and Phillips Counties, KS and Harlan County, NE*. A map of the property depicting the right-of-way is attached.

Sunflower acknowledges that use of the right-of-way is subject to its continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right-of-way for rail service.

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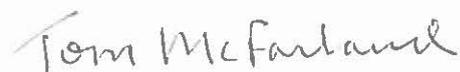
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A copy of this Statement is being served on the attorney for NKCR on the same day that it is being served on the Board.

A check is attached in the amount of \$300 to cover the filing fee.

Respectfully submitted,



THOMAS F. McFARLAND
*Attorney for Sunflower Rails-to-Trails
Conservancy, Inc.*

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cc: Karl Morell, Esq., *by e-mail to kmorell@bjllp.com*
Mr. Larry Ross, *by e-mail to larryross7133@yahoo.com*