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August 8, 2008

VIA ELECTRONIC FILING

Hon Anne K Quinlan  
Acting Secretary  
Surface Transportation Board  
395 F. Street, SW  
Washington, DC 20423

Dear Secretary Quinlan

Attached for filing in STB Docket No 33 (Sub-No 269X). Union Pacific Railroad Company--Abandonment Exemption--in Osborn and Rooks Counties, KS. are the Petition for Leave to Late File Notice of Intent to File Offer of Financial Assistance and the Notice of Intent to File Offer of Financial Assistance of V and S Railway, LLC

If you have any question concerning this filing or I otherwise can be of assistance, please get back to me

Sincerely yours,

Fritz R. Kahn

cc Mack H Shumate, Jr, Fsq  
Louis E Gitomer, l:sq

SURFACE TRANSPORTATION BOARD  
WASHINGTON, DC

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SIB Docket No AB-33 (Sub-No 269X)

UNION PACIFIC RAILROAD COMPANY  
--ABANDONMENT EXEMPTION--  
IN OSBORNE AND ROOKS COUNTIES, KS

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PETITION FOR LEAVE TO LATE FILE NOTICE  
OF INTENT TO FILE OFFER OF FINANCIAL ASSISTANCE

Petitioner, V and S Railway, LLC, a Class III railroad subject to the jurisdiction of the Board, pursuant to 49 C F R 1117.1, requests leave to file one day late its Notice of Intent to File Offer of Financial Assistance

The Notice of Intent to File Offer of Financial assistance was due ten days after the July 28, 2008, Federal Register publication of the Notice of Exemption. Petitioner's counsel was on vacation on July 28, 2008, and did not return to the office until Monday of this week.

Petitioner is prepared to file its Offer of Financial Assistance to purchase the railroad line proposed to be abandoned promptly after being granted leave to file its Notice of Intent to File Offer of Financial Assistance.

V AND S RAILWAY, LLC

By its attorney

Fritz R Kahn  
Fritz R Kahn, P C  
1920 N Street, NW (8th fl )  
Washington, DC 20036  
Tel (202) 263-4152

Dated August 8, 2008

SURFACE TRANSPORTATION BOARD  
WASHINGTON, DC

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STB Docket No AB-33 (Sub-No 269X)

UNION PACIFIC RAILROAD COMPANY  
--ABANDONMENT EXEMPTION--  
IN OSBORNE AND ROOKS COUNTIES, KS

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NOTICE OF INTENT TO FILE  
OFFER OF FINANCIAL ASSISTANCE

Petitioner, V and S Railway, L.L.C. a Class III railroad subject to the jurisdiction of the Board, pursuant to 49 C.F.R. 1152.27(c)(2), expresses its intent to file its offer of financial assistance to acquire and operate the 30.13-mile line of railroad from Milepost 550.5 near Osborne to Milepost 580.63 near Stockton, in Osborne and Rooks Counties Kansas

Respectfully submitted,

V AND S RAILWAY, L.L.C

By its attorney,

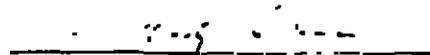
Fritz R. Kahn  
Fritz R. Kahn, P.C.  
1920 N Street, NW (8th fl.)  
Washington, DC 20036  
Tel (202) 263-4152

Dated August 8, 2008

**CERTIFICATE OF SERVICE**

I certify that I this day have served the foregoing Petition for Leave to Late File Notice of Intent to File Offer of Financial Assistance and Notice of Intent to File Offer of Financial Assistance upon Union Pacific Railroad Company and Kyle Railroad Company by e-mailing and mailing by prepaid first-class mail copies to their representatives, Mack H Shumate, Jr., Esq., and Louis E Gitomer, Esq. respectively

Dated at Washington, DC, this 8th day of August 2008

  
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Fritz R. Kahn