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August 8, 2008

VIA ELECTRONIC FILING

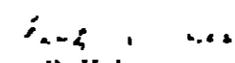
Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Dear Secretary Quinlan,

Attached for filing in STB Docket No 33 (Sub-No 270X), Union Pacific Railroad Company--Abandonment Exemption--in Osborn and Smith 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., Esq.
Louis E. Gitomer, Esq.

SURFACE TRANSPORTATION BOARD
WASHINGTON, DC

SIB Docket No AB-33 (Sub-No 270X)

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

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

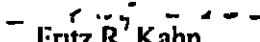
Petitioner, V and S Railway L.L.C. a Class III railroad subject to the jurisdiction of the Board, pursuant to 49 C.F.R. 1117.1, requests leave to file one day late its Notice of Intent to File Offer of Financial Assistance

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 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

**SURFACE TRANSPORTATION BOARD
WASHINGTON, DC**

STB Docket No AB-33 (Sub-No 270X)

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

**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(e)(2), expresses its intent to file its offer of financial assistance to acquire and operate the 12.4-mile line of railroad from Milepost 540.3 near Downs to Milepost 552.7 near Portis, in Osborne and Smith 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



Fritz R Kahn