

LAW OFFICES
FRITZ R. KAHN, P.C.
1920 N STREET, NW. (8TH FL)
WASHINGTON, DC 20036
Tel: (202) 263-4152 Fax: (202) 331-8330
e-mail: xiccpc@att.net

August 26, 2008

VIA ELECTRONIC FILING

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

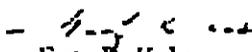
Dear Secretary Quinlan:

This refers to STB Docket No. AB-33 (Sub-No. 269X) Union Pacific Railroad Company--Abandonment Exemption--in Osborne and Rooks Counties, KS, and STB Docket No. AB-33 (Sub-No. 270X), Union Pacific Railroad Company--Abandonment Exemption--in Osborne and Smith Counties, KS, and to the Decisions of the Board served this date, August 26, 2008, allowing my client, V and S Railway LLC, until tomorrow, August 27, 2008, to file their offers to purchase the lines proposed for abandonment.

There will be no such offers.

I certify that I have served copies of this letter upon counsel for Union Pacific Railroad Company and Kyle Railroad Company by e-mailing copies to their counsel, Mack H. Shumate, Jr., Esq., and Louis E. Gitomer, Esq., respectively.

Sincerely yours,


Fritz R. Kahn

cc. Mack H. Shumate, Jr., Esq.
Louis E. Gitomer, Esq.

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