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February 9, 2009

Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

**Re: Docket No. AB-491 (SUB-NO. 2X)
R.J. Corman Railroad Company/Pennsylvania Lines, Inc.,
Acceptance of Terms and Conditions for Purchase**

Dear Secretary:

Please be advised that P&N Coal Company, Inc, accepts the terms and conditions for purchase of the line in the amount of \$473,469.00, along with the other terms of sale set forth in the STB decision dated January 30, 2009, STB Docket No AB-491 (Sub-No. 2x). See attached Affidavit.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jeffrey Lundy".

Jeffrey Lundy

JL/eni
Enclosure
Cc: P&N Coal Company, Inc

DOCKET NO AB-491 (Sub-No. 2X)

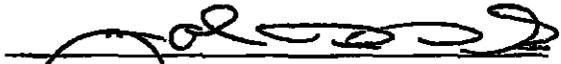
CERTIFICATE AND VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF JEFFERSON)

John Prushnok, being duly sworn, deposes and says that:

1. He is President of the P&N Coal Company, Inc.
2. P&N Coal Company, Inc., hereby accepts the terms and conditions for the purchase of the line in the amount of \$473,469.00, along with the other terms of sale set forth in the Surface Transportation Board decision dated January 30, 2009, STB Docket No AB-491 (Sub-No 2x).

Dated February 9, 2009.


 Name: John Prushnok
 Title: President, P&N Coal Company, Inc.

Subscribed and sworn to before me
This 9th day of February, 2009

Elizabeth R. Hraak
Notary Public

