

September 10, 2007

Via Electronic Filing  
Hon. Vernon A. Williams, Secretary  
Surface Transportation Board  
395 E Street S.W.  
Washington, DC 20024

Re: STB Docket No. AB-55 (Sub. No. 649X), CSX Transportation, Inc. -  
Abandonment Exemption - In Niagara County, New York.

Dear Secretary Williams:

Pursuant to the Surface Transportation Board Notice of Exemption published in the Federal Register on September 6, 2007, B P Rail Corporation D/B/A BP Rail ("BPR") hereby advises the Board and parties of record of its intent to file an Offer of Financial Assistance ("OFA") under 49 CFR 1152.27. The OFA is to purchase the CSX Erie Industrial Track between Milepost QCJ 13.43 and Milepost QCJ 15.0 (1.57 Miles) in North Tonawanda, Niagara County, New York (the "Line").

In Connection with this notice of intent to file an Offer of Financial Assistance, BPR requests that the applicant carrier provide the information set forth in 49 CFR 1152.27(a) including the minimum purchase price required to acquire the Line. We also request CSX provide its most recent report on the physical condition of the involved line and traffic, revenue and other data necessary to determine CSX's estimate on net liquidation value of the line together with supporting data reflecting available real estate appraisal, assessments of quality and the quantity of track material in the line and removal cost estimates used to obtain the net liquidation value.

Furthermore pursuant to 49 CFR 1152.27(c)(2)(ii)(C) BPR requests the Board to toll the thirty day period for submitting offers of financial assistance for an additional sixty days in order to provide offerors with an adequate opportunity to receive, review and analyze the material provided by applicants and submit their OFA. This will not prejudice the interest of applicant carrier or any other party.

Respectfully,



Vincent Caruso, Jr.  
Authorized Representative  
BP Rail Corporation

VC/mc

I, Vincent Caruso, Jr., certify that copies of BPR's Notice of Intent to file an OFA dated September 10, 2007

Re: STB Docket No. AB-55 (Sub. No. 649X), CSX Transportation, Inc.- Abandonment Exemption - In Niagara County, New York. Filed (September 6, 2007)

Were served September 10, 2007, on the following By First Class United States mail to:

Steven Armbrust  
CSX Transportation Inc.  
500 Water Street (J150)  
Jacksonville, FL 32202



Vincent Caruso, Jr.  
Authorized Representative  
BP Rail Corporation

Dated: September 10, 2007