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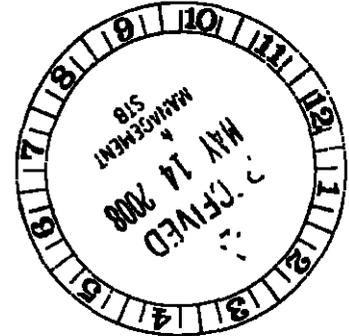
May 6, 2008

The Honorable Anne Quinlan, Acting Secretary

Surface Transportation Board

395 E Street, SW

Washington, DC 20423-0001



Re Expression of Intent to File Offer of Financial Assistance,
Docket No AB-1017X, West Shore Railroad Corporation Abandonment
Exemption - Mifflinburg Branch, Union and Northumberland Counties,
Pennsylvania
and
Docket No AB-1018X, Union County Industrial Railroad Company - 222368
Discontinuance of Service Exemption- Mifflinburg Branch in Union County,
Pennsylvania

Dear Secretary Quinlan

The purpose of this letter is to advise you that West Shore Railroad Corporation ("West Shore") has received the April 29, 2008 Expression of Intent to File an Offer of Financial Assistance filed by Mr Andrew Wagner, Office/Member of the Mifflinburg Rail Company of Germantown, TN, and West Shore will provide him with the information required under 49 C F R §1152 27(a) Since the Mifflinburg Branch has been out of service for a number of years, it will be necessary to compile a report on the present physical condition of the line but West Shore believes it can provide the required information within the statutory time period to enable Mr Wagner to compile an estimate of the fair market value of the Mifflinburg Branch If West Shore encounters difficulties in connection with this effort, it will advise the Board and the time period for providing this information can be extended

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Thank you for your attention to this matter.

Very truly yours,

RICHARD R. WILSON, P.C.

A handwritten signature in black ink, appearing to read "Richard R. Wilson", with a long horizontal flourish extending to the right.

Richard R. Wilson, Esq.
Attorney for West Shore Railroad Corporation
and Union County Industrial Railroad Co.

RRW/bab

xc: West Shore Railroad Corp
Union County Industrial Railroad
Lewisburg Area Recreation Authority
Mifflinburg Rail Company