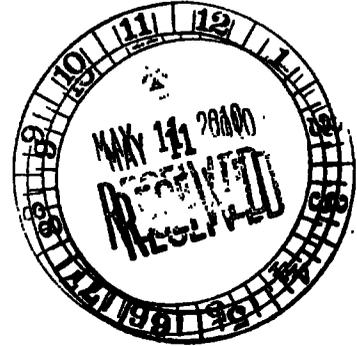




KAPLAN KIRSCH ROCKWELL

May 11, 2010



227054

Via hand-delivery
Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: *Philadelphia Belt Line Railroad Company, Inc. – Petition for Declaratory Order,*
STB Finance Docket No. 35345

Dear Ms. Brown:

I am enclosing an original and ten (10) copies of the Verification and Certification of Charles E. Mather, III, President of the Philadelphia Belt Line Railroad Company, Inc. ("PBL"), in the above-referenced proceeding. A copy of this document was filed on May 7, 2010, with PBL's Reply to the Reply of HSP Gaming, L.P. and Sugarhouse HSP Gaming, L.P., d/b/a the SugarHouse Casino. We are providing this original to be substituted for the previously-provided copy in the packet of original documents PBL filed in this matter.

Please contact me with any questions.

Sincerely,

Allison I. Fultz

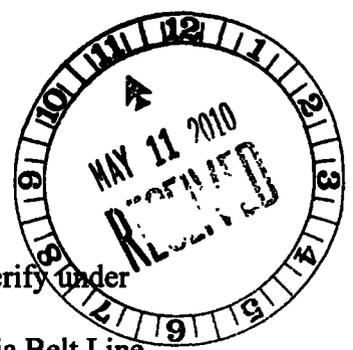
ENTERED
Office of Proceedings

MAY 11 2010

Part of
Public Record

Enclosure

VERIFICATION AND CERTIFICATION



I, Charles E. Mather, III, President of the Philadelphia Belt Line, Inc., verify under penalty of perjury that the facts recited in the foregoing Reply of the Philadelphia Belt Line Railroad Company to Reply of HSP Gaming, L.P. And Sugarhouse HSP Gaming, L.P. d/b/a/ the Sugarhouse Casino are true and correct. Further, I certify that I have personal knowledge of the facts stated therein and that I am authorized to verify these facts stated in this Reply.

Charles E. Mather, III
Charles E. Mather, III
President, Philadelphia Belt Line Railroad,
Inc.

Subscribed and sworn to
before me this 7th day of
May, 2010.

Doranne H. Case
Notary Public

My commission expires: 5-16-2012

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Doranne H. Case, Notary Public
City of Philadelphia, Philadelphia County
My Commission Expires May 16, 2012
Member, Pennsylvania Association of Notaries

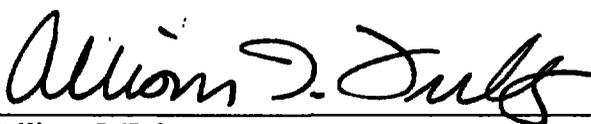
Certificate of Service

I hereby certify that I have this day caused to be served a copy of the foregoing
VERIFICATION AND CERTIFICATION OF CHARLES E. MATHER, III, PRESIDENT, THE
PHILADELPHIA BELT LINE COMPANY, INC. to be served by first class mail, postage
prepaid upon the following:

John G. Harkins, Jr.
Barbara Brigham Denys
Robert L. Murken
HARKINS CUNNINGHAM LLP
2800 One Commerce Square
2005 Market Street
Philadelphia, PA 19103

Paul A. Cunningham
James M. Guinivan
HARKINS CUNNINGHAM LLP
1700 K Street, NW, Suite 400
Washington, DC 20006-3804

Dated this 11th day of May, 2010.


Allison I. Fultz