

ENTERED
Office of Chief Counsel
November 26, 2025
Part of
Public Record

SURFACE TRANSPORTATION BOARD

DOCKET NO. AB—1344X

**COLORADO PACIFIC RIO GRANDE RAILROAD LLC—ABANDONMENT
EXEMPTION—IN RIO GRANDE COUNTY, COLO.**

MOTION TO INTERVENE OF CONCERNED CITIZENS OF SAN LUIS VALLEY

The Concerned Citizens of San Luis Valley move for permission to intervene in this proceeding. A list of the Concerned Citizens is attached.

This proceeding involves the request by the Colorado Pacific Rio Grande Railroad LLC (“CXRG”) to abandon the western most 23 miles of its rail line in Rio Grande County, Colorado, which is in the San Luis Valley (hereinafter the “Line”). As a counter to the CXRG’s request for abandonment approval, Hayduk International LLC filed a Notice of Intent to file an Offer of Financial Assistance (“OFA”) to purchase the Line. Hayduk International LLC subsequently filed a Motion to substitute Matthew J. Hayduk (“Hayduk”) as the corporate affiliate of Hayduk International LLC to actually submit the purchase offer. Concurrent with this Motion to Substitute, Matthew J. Hayduk filed the OFA to purchase the Line. Meanwhile, CXRG filed a Motion to Withdraw the Notice to Abandon the Line. In an order served November 21, 2025, the Board set November 26, 2025 as the date by which CXRG should respond to Hayduk International LLC’s Motion to Substitute and Hayduk International LLC should respond to CXRG’s Motion to Withdraw.

The Concerned Citizens live and work or have property in communities on or adjacent to the Line in Rio Grande County, South Fork, Del Norte and Monte Vista, CO. As explained more fully in their Comments in Opposition filed this day, they have an interest in the disposition of

this Line. They are concerned that the Hayduk OFA is not bona fide and Hayduk has no intention or capability of restoring freight service to this Line. They have seen first hand how local communities and citizens can be affected if the Board approves an OFA, which is for a purpose other than the restoration of freight service.

Allowing participation by Concerned Citizens will not delay this proceeding or expand the issues or prejudice any party. They have filed their Comments today to meet the Board filing deadline for CXRG and Hayduk International LLC. The Concerned Citizens support the Motion to Withdraw and oppose the Motion to Substitute. On the merits of the OFA it is their position that it should be rejected because it is not bona fide and does not meet the requirements of 49 CFR § 1152.27. Their participation will assist the Board because they bring a new perspective to the issues. No other party can adequately protect their interests.

CXRG does not oppose the Motion to Intervene. Counsel for Concerned Citizens reached out to Matthew J. Hayduk. We exchanged e-mails but, busy time before Thanksgiving, and we did not connect before we needed to file. We do not know Hayduk's position on our request to intervene.

Respectfully submitted,

/s/Ronald M. Johnson

Ronald M. Johnson
LAW OFFICES OF RONALD M. JOHNSON LLC
4909 Scarsdale Road
Bethesda, MD 20816
(301) 767-5105
rmjohnson@rmjohnsonlaw.com

Dated: November 26, 2025

Docket No. AB-1344X

CONCERNED CITIZENS OF SAN LUIS VALLEY

Stan and Julie Lentz
Alamosa, CO

Jeremy and Emily McComas
Del Norte, CO

Keith Helmstetler, President, Helmstetler Architecture
South Fork, CO

Will Kreutzer, Manager, Three Barrel Brewing
Del Norte, CO

Kris Gosar, Gosar Natural Foods LLC
Monte Vista, CO

CERTIFICATE OF SERVICE

I hereby certify that on this 26th day of November, 2025, a copy of the Motion to Intervene of the Concerned Citizens of San Luis Valley was served on all parties of record in Docket No. AB -1344X, including Matthew J. Hayduk.

/ss/Ronald M. Johson

Ronald M. Johnson
Counsel for Concerned Citizens of San Luis Valley

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

DOCKET NO. AB—1344X

**COLORADO PACIFIC RIO GRANDE RAILROAD LLC—ABANDONMENT
EXEMPTION—IN RIO GRANDE COUNTY, COLO.**

**COMMENTS IN OPPOSITION OF THE CONCERNED
CITIZENS OF SAN LUIS VALLEY**

The Concerned Citizens of San Luis Valley (“Concerned Citizens”) submit these Comments in opposition to the Offer of Financial Assistance (“OFA”) to Purchase a rail line submitted by Matthew J. Hayduk (“Hayduk”).¹ The Concerned Citizens are filing these Comments at this time to comply with the deadlines in the Board’s order served November 21, 2025. The Board directed by November 26, 2025 the Colorado Pacific Rio Grande Railroad LLC (“CXRG”) to respond to the Motion of Hayduk International LLC to substitute Hayduk as Offeror and for Hayduk International LLC to respond to CXRG’s Motion to Withdraw Notice of Exemption for Abandonment. The Concerned Citizens oppose the Motion to Substitute and support the Motion to Withdraw. More fundamentally, the Concerned Citizens oppose the OFA because it is not a bona fide offer to restore freight service on a long out of service line (hereinafter the “Line”) and the OFA is being pursued for undisclosed purposes not authorized by 49 CFR § 1152.27.

The Motion to Substitute should be denied because it fails to provide any meaningful information about the substitute offeror or his intentions for the Line. The Motion to Substitute

¹ Concerned Citizens have concurrently filed a Motion to Intervene in this proceeding. A list of the Concerned Citizens is Exhibit 1.

should also be denied because Hayduk International LLC can only substitute the offeror with the agreement of CXRG, the Motion is unclear about the roles of Hayduk International LLC and the substitute offeror, Matthew Hayduk, and the Motion may be noncompliant with 49 CFR § 1152.27(i) limiting transfers within the five- year period after the sale. The OFA itself should be rejected on the merits because it fails to provide “concrete and specific” evidence of an immediate commercial need for continued rail service.

I. Interest

The Concerned Citizens live in San Luis Valley through which the Colorado Pacific Rio Grande Railroad LLC runs.² As the Board knows there has been misuse of the OFA process. The Concerned Citizens are worried that this is such a case. The OFA contains virtually no information about the original offeror or its would be substitute or their true intentions for the Line. They apparently have no background in operating a freight railroad. They have submitted no information on the need for continued rail service. While the Motion to Substitute and OFA contain no information about Matthew Hayduk, as explained in more detail in these Comments, we have discovered that Hayduk has been very involved in preservation of historical railroad equipment and tourist rail lines. There is no mention of this in the OFA. Is he concerned that this background coupled with the failure to disclose any specific plans for the Line makes us suspicious as to his intent? Hayduk International LLC began in 2025 making offers to purchase out of service rail lines. This is their third try. What are they up to? Are they a stalking horse for others?³ Someone else with deep knowledge of the OFA process is obviously drafting their

² The San Luis Valley in Colorado is the largest Alpine valley in the world, stretching 122 miles long and 74 miles wide with an average elevation of 7664 feet. Rio Grande County in which the subject line segment is located is in San Luis Valley.

³ For example, James Riffin has admitted that he sometimes hides behind others because of his checkered reputation with agencies. See *James Riffin-Petition for Declaratory Order*, STB

pleadings. The Concerned Citizens want to ensure that the Board gives close scrutiny to the Hayduks and the OFA, which clearly does not meet the standards required for a bona fide OFA. An offeror who gains common carrier status can cause a lot of problems for local communities and individuals by asserting that status as preemptive of state and local regulations and local concerns even though they never seriously try to restore freight service. As discussed in Section VI of these Comments, we have seen this movie before when Don Shank, through his non-profit railroad historical foundation, the Denver & Rio Grande Railway Historical Foundation (“D&RGHF” or “Foundation”), was allowed by the Board to acquire the Creede Branch through misuse of the OFA process in 1999.

II. The OFA Standards

The Board reviewed its OFA process in *Offers of Financial Assistance*, Docket No. EP 729 (served June 29, 2017). The Board found “that its experiences have shown that there are areas where clarifications and revisions could enhance the OFA process and protect it against abuse.” EP 729, slip op. at 2. Indeed EP 729 was initiated in response to complaints about abuse of the OFA process. The Board analogized to the Federal Rules of Civil Procedure that an “unrepresented party” who presents a pleading to the Board is certifying that the “document ‘is not being presented for an improper purpose’” and the information has “evidentiary support.” Slip op. at 12. As explained in these Comments, the Hayduk OFA may have an improper purpose and lacks evidentiary support and is exactly the type of OFA that EP 729 is intended to prevent.

Finance Docket No. 35245, slip op. at 2 n.4 (served Sept. 15, 2009) (“Elsewhere, Riffin has given a different version of events, stating that he deliberately filed the OFA under the pseudonym WMS to conceal his involvement from Maryland state regulators, who he suspected would object to any attempt by him to acquire the Allegheny line.”).

III. The Motion to Substitute Corporate Affiliate Should be Denied For Lack of Information About the Original Offeror or the Would-Be Substitute Offeror

As recognized in EP 729 some meaningful knowledge of the Offeror and his or her background are relevant to applying the Board's standards for an OFA, the bona fides of the OFA, and the offeror's credibility. So, what do we know about the would-be substituted Offeror, Hayduk? Virtually nothing. The Concerned Citizens oppose the substitution of Hayduk for this and other reasons discussed in Section IV.

A. Who Is Hayduk International LLC?

But first, let's start with Michael J. Hayduk, who filed the Notice of Intent to File an OFA. Michael J. Hayduk is the sole member of a single member limited liability corporation ("LLC") organized under South Carolina law, Hayduk International LLC. Even though he is proposing to replace himself with his son as offeror, he may still be calling the shots. Matthew Hayduk is a "corporate affiliate" of his dad's LLC and Hayduk Senior is still satisfying the financial responsibility requirement for the OFA.

The Notice of Intent describes Hayduk International LLC as having been in existence "for over two decades successfully owning, leasing and operating multiple aircraft and conducting international consulting, transportation, intelligence and security operations." Notice at 1. The Notice also claims that "Hayduk International, LLC currently owns multiple in service road switchers and railcars available for leasing and is interested in expanding as a common carrier to offer car and secure locomotive storage services, contracted locomotive maintenance, transload services and integrated logistics support and business development and has a legitimate interest in the preservation and operation of the line as a common carrier." Notice at 1-2.

There is nothing in the public record filed with the Board to support any of these assertions. The above wording can be read as historical, describing business activities in which Hayduk International LLC was engaged in the past. Regarding his statement that Hayduk International LLC owns locomotives and freight cars, Michael Hayduk does not actually say that they are in fact leased to other businesses. He says they are “available.” Maybe he has leasing customers, maybe not.

Because there is nothing in the public record in this proceeding providing any meaningful information about Michael J. Hayduk or Hayduk International LLC , we are left with the Internet. An Internet search of “Hayduk International LLC” and “Michael J. Hayduk” turns up scant information. Hayduk International LLC does not have a website that we could find. We know that Michael J. Hayduk was in the military.⁴ Internet search shows that Hayduk International LLC is described by various on-line financial reporting services as a “Small Business, Small Disadvantage Business, Veteran Owned Business.” Exhibit No. 2. Its primary business is shown as NAIC Codes “[561612] Security Guards and Patrol Services.” Exhibit No. 3. Another report categorizes its business as “Temporary Help Services” with estimated annual income of \$83,000 and one employee. Exhibit No. 4.⁵ There is no evidence we could find through Internet searches that Hayduk International LLC is in the business of leasing aircraft or rail equipment or engaged in any other business. It is is not clear that Hayduk International LLC is still an active business. Maybe, but the public record in this proceeding does not show this.

Research also shows that Hayduk International LLC recently tried to use the Board’s OFA process to acquire another rail line. Early this year, Hayduk International LLC submitted

⁴ For example, his e-mail address is “MasterSergeantHayduk@gmail.com.”

⁵ We do not cite these online reports as necessarily true or accurate, but collectively they show potential inconsistencies between descriptions in the OFA and the real world.

an OFA to acquire a 3.8 mile line segment in Knoxville, TN. The Board rejected his OFA as untimely.⁶ He also tried to acquire an out of service line segment in Connecticut owned by the Connecticut Department of Transportation, the 13.5- mile Armory Branch. Hayduk International LLC's "Railroad Division" set up a Facebook page in support of its ultimately unsuccessful effort.⁷

So, information on the Internet suggests that Hayduk International LLC is a small business providing employment services of some type, which may or may not still be active. Hayduk International LLC's characterization of the nature and scope of its current business is suspect and raises questions about its credibility absent more information.

B. Who Is Matthew J. Hayduk?

Hayduk International LLC through Michael J. Hayduk filed a "Verified Motion to Substitute Corporate Affiliate" as the Offeror. If granted, this motion would replace Hayduk International LCC with its "Corporate Affiliate" "Matthew J. Hayduk in his individual capacity as the Offeror" Motion, Para. 18. No explanation is offered for this substitution. Michael Hayduk "certifies" that Matthew Hayduk will be the corporate affiliate substitute offeror. Motion, Para. 19. The OFA simply states the "Offeror's Identity" as "Michael J. Hayduk as the corporate affiliate of Hayduk International, LLC and is an individual who is a Citizen of the United States and does not own or control any other railroads." OFA, Para. 109, page 20.

No other information is provided about Matthew J. Hayduk. What is his background? What does he do? Where does he live? What is his interest in spending millions of dollars to

⁶ *Knoxville & Holston River Railroad Co., Inc., a Wholly Owned Subsidiary of Gulf & Ohio Railways, Inc.—Abandonment Exemption—Knox County, TN*, Docket No. AB 580 (Sub-No. 1X) (served Feb. 20, 2025).

⁷ Exhibit 5 is a screen shot of this Facebook page.

rehabilitate and restore rail freight service on an out of service line segment in southwestern Colorado?

Obviously, he is the son of Michael J. Hayduk. Internet search of Hayduk International LLC shows that at one time, and maybe still, Matthew is a contact for Hayduk International LLC. *See* Exhibit No. 2. Internet research of Matthew J. Hayduk also shows that he is or was the principal in the Railroad Equipment Restoration Association, a non-profit organization, whose address is shown as 102 Ansley Ct, Greer SC, on some reports, which also happens to be the address of Hayduk International LLC and may be a residence of his father Michael Hayduk. The purpose of the Railroad Equipment Restoration Association is shown in one financial reporting service as “working in the following industry. Construction of buildings. Annual sales for Railroad Equipment Restoration Association are around USD 55,000.” Exhibit No. 6. It is not clear that the Railroad Equipment Restoration Association is still active. Surveys of non-profits show that it has not filed a Form 990 since 2018 and has been suspended as a not-for-profit for failure to file a Form 990 for three years or more.⁸ Exhibit No. 7.

On the OFA, Matthew J. Hayduk shows his address as a post office box in Rockhill Furnace, PA. Other information on the Internet shows that his residence is in Eden, NC. So, what is the would-be substituted Offeror’s connection to Rockhill Furnace, PA? Rockhill Furnace, PA is the headquarters of the East Broad Top Railroad (“EBT”). The EBT is a narrow gauge railroad, which was long ago a common carrier. Today it is a historical tourist railroad. The last Form 990 filed by Railroad Equipment Restoration Association, for 2018, shows that it was involved in the restoration of rail equipment and track and facilities of the East Broad Top.

⁸ Form 990 is a type of tax return filed by certain non-profits with the IRS. They are available on-line at the IRS website.

Exhibit No. 8. The Form 990 also shows that Michael Hayduk is interested in the restoration and preservation of other historical railroad equipment. An article from the Huntington (WVA) Daily News reports on an interview with Matthew Hayduk showing this interest and the purpose of the Railroad Equipment Restoration Association is to assist in the restoration of the EBT.

Exhibit No.9. Concerned Citizens are worried that Matthew J. Hayduk failed to disclose in the OFA his interest in railroad historical preservation and tourist railroads because we would be concerned that his true intent in acquiring the Line is in furtherance of those activities, which have nothing to do with restoration of rail freight service. We are; hence, our Comments in Opposition.

IV. The Motion to Substitute Corporate Affiliate Should Also Be Denied Because Of Multiple Problems With the Motion

The Motion to Substitute must also be rejected because it lacks the agreement of CXRG as required by 49 CFR § 1152.27(i)(1), does not account for 49 CFR § 1152.27(i)(3), and lacks clarity.

A. Hayduk International LLC Can Only Substitute the Offeror Before Consummation of a Sale With an Agreement With CXRG

49 CFR § 1152.27(i) addresses how and when an offeror may substitute a corporate affiliate for the purchaser. Section 1152.27(i)(1) provides that “prior to the consummation of a purchase under this section, an offeror may substitute its corporate affiliate as the purchaser under an agreement” (Emphasis added). In context, “agreement” refers to the agreement reached by the carrier and the offeror. Hayduk International LLC does not have an agreement with CXRG to substitute Matthew Hayduk for Hayduk International LLC. In an absence of an agreement the Motion to Substitute must be denied.

B. The Motion Is Unclear About the Roles of Michael and Matthew Hayduk

In his Motion to Substitute Corporate Affiliate,” Michael J. Hayduk states as follows (emphasis added):

16. Matthew J. Hayduk will be the individual who will manage and control the Line Segment that Hayduk International, LLC seeks to obtain via the OFA process.

Paragraph 16 creates confusion as to who the initial purchaser will be, Hayduk International LLC or Matthew J. Hayduk? Paragraph 16 states that Hayduk International LLC will still acquire the Line and Matthew, J. Hayduk as the “Corporate Affiliate,” will then “manage and control” the Line once acquired by Hayduk International LLC. But Hayduk International LLC can only acquire the Line if it is an Offeror. If Hayduk International LLC acquires the Line, it will become a common carrier by rail in its own right. In theory, Hayduk International LLC could, after the sale, but before its consummation, substitute Matthew as the offeror pursuant to 49 C.F.R. § 1152.27(i)(3). But then what is the point of the Motion to Substitute?

On the other hand, Paragraph 18 of the Motion to Substitute states that Matthew Hayduk as the corporate affiliate will be “the legal entity that seeks to acquire, and actually acquires, the Line Segment via the OFA process.” The conflict between Paragraphs 16 and 18 needs to be clarified.

There is also a question whether Matthew J. Hayduk can be a “corporate affiliate” of Hayduk International LLC. Michael Hayduk “certifies” that he is, but there is no documentation or explanation to support that Matthew can be a corporate affiliate under South Carolina law. Motion to Substitute, Para. 19. Maybe he can but there is no record evidence to support this. Is it enough under South Carolina law that dad simply says son, you’re certified? And how can Michael Hayduk be a corporate affiliate of an LLC when he also may simultaneously be an agent and/or employee of the LLC.

Finally, how can Matthew J. Hayduk substitute for Hayduk International LLC, when there does not appear to be any corporate separateness between Hayduk International LLC/Michael J. Hayduk and Matthew J. Hayduk?

These are all questions that need to be answered before the Motion to Substitute can be approved.

C. The Motion Is Unclear About Who Is the Ultimate Owner and Operator of the Line and Compliance With 49 USC § 10904(f)(4) and 49 CFR §1152.27(i)(3)

Paragraph 17 of the Motion to Substitute Corporate Affiliate states as follows:

17. If the Line Segment is in fact acquired, Matthew intends to create a Colorado corporation, which will ultimately seek to acquire operating authority for the Line Segment.

Assuming confusion about Paragraphs 16 versus 18 is cleared up to mean that Matthew J. Hayduk will acquire the Line, then he will be a common carrier with a certificate issued under 49 USC § 10901. 49 USC § 10904 and 49 CFR § 1152.27(i)(3) provide that he cannot transfer the line to anyone other than back to the seller, CXRG, or a corporate affiliate until five years after consummation of the purchase. When would Matthew Hayduk form the Colorado corporation referenced in Paragraph 17? What will be the responsibilities of Matthew J. Hayduk versus the Colorado corporation? Which is going to solicit shippers and rehabilitate the Line? If the Colorado corporation is created within the five year period, how will Matthew Hayduk ensure that the corporation is a corporate affiliate of himself for purposes of 49 CFR §1152.27(i)(3)? Will he be the controlling shareholder? Who are the other shareholders? James Riffin? Because Matthew Hayduk is a corporate affiliate of Hayduk International LLC, will the Colorado corporation also be a corporate affiliate of Hayduk International LLC? Why didn't Hayduk International LLC simply create the Colorado corporation to be the substitute offeror? Otherwise, we have a corporate affiliate (new Colorado corporation) of a corporate affiliate

(Matthew Hayduk) of Hayduk International LLC. Why such a complicated corporate structure? There may be innocent and legitimate reasons for this corporate structure, but the Motion does not disclose them. And, as is, the Motion does not seem to recognize the limitations in § 10904 and § 1152.27(i)(3).

Again, the Motion should be denied until these concerns are addressed.

V. The Hayduks Have Failed to Show A Continued Need for Rail Service

The principal defect in the OFA is that it fails to present any evidence or support for a need for continued rail freight service, which satisfies Board requirements. This requirement is at the heart of the OFA concept.

The Board explains the need to show continued rail service as follows in 49 CFR § 1152.27(c)(1)(iv)(E):

Demonstrate that there is a continued need for rail service on the line, or portion of the line, in question. Examples of evidence to be provided include evidence of a demonstrable commercial need for service (as reflected by support from shippers or receivers on the line or other evidence of an immediate and significant commercial need); evidence of community support for continued rail service; evidence that acquisition of freight operating rights would not interfere with current and planned transit services; and evidence that continued service is operationally feasible

In its Final Rule revising its OFA regulations, the Board agreed “that an OFA proponent must make a strong showing of need, in conducting this evaluation, the Board will look at the totality of the circumstances to determine whether there is a continued need for rail service on the line.” EP 729 at 14. The Board there also recognized that “an offeror is likely to have a more difficult time showing a continued need for service over the line where there has not been service in at least two years,” as in the instant case. *Id.* The Board also indicated that “[a]ll offerors in all OFA proceedings will be required to show specific and concrete evidence of a continued need for rail service to make the showing required by this rule, and in all proceedings the Board will

consider the totality of circumstances in evaluating the evidence submitted by offerors.” EP 729 at 14-15.

The Hayduk OFA would check the boxes by asserting shipper support, local community support, and the possibility of overhead traffic interchanged with the adjacent common carrier Denver & Rio Grande Railway Historical Foundation. The OFA fails to show any support for these factors let alone a “strong showing” with “specific and concrete” evidence.

A. The OFA Does Not Show the “Concrete and Specific” Evidence of Shipper Support

Hayduk’s only mention of shipper support or need can be found on pages 19-20 and 21 of the OFA. In a single sentence on page 21 of the OFA, Hayduk claims that “Shippers and potential shippers have demonstrated a need and desire for rail service on the line.” What shippers? What need? Hayduk does not say. Really? That’s it? Hayduk has failed to make any showing of an “immediate and significant commercial need need,” let alone the “strong” showing required by the Board.

Exhibit T to the OFA is “Shipper Information (Confidential).” We have not been able to see this “Information,” because Hayduk put it under the Protective Order. We strongly doubt that it contains “concrete and specific” evidence about the need for freight service on the Line. We will revise our Comments if necessary after gaining access to this Exhibit.

Hiding from the public all supposed evidence of shipper support in a confidential exhibit is an abuse of the Protective Order. How can the identity of potential shippers and their need for rail service be confidential? This is yet another red flag that the OFA is not bona fide.

B. Hayduk Has Failed to Show Local Community Support

As evidence of local community support, Hayduk cites one letter from the County

Commissioners of Rio Grande County, where the Line is located. The letter is Exhibit R to the OFA. Hayduk characterizes the letter as follows: “Hayduk’s acquisition of the Line Segment is supported by the ‘local community,’ namely the Rio Grande County Commissioners and no parties have objected to the sale.” OFA, Para. 114. But that is not what the letter says. The letter, written weeks before the OFA was filed, just expresses general support for continued rail service on the Line. No mention is made of shipper need or the OFA. Nor is there even a mention of Hayduk International LLC or Matthew Hayduk.

The Board has not given any weight to such letters, when they do not contain specific information on shipper need. For example, the Board rejected Riffin’s reliance on such letters in *Norfolk Southern Ry. Co.—Petition for Exemption—In Baltimore City and Baltimore County, MD*, Docket No. AB 290 (Sub-No. 311X), slip op. at 5 (served May 4, 2010) (“Neither of the letters he has presented constitutes shipper interest, as neither Councilperson McIntire nor Candidate Holt is requesting freight rail service or demonstrating an actual need for such service in the future.”). *See also, e.g., R.J. Corman Railroad Property, LLC—Abandonment Exemption—In Scott, Campbell, and Anderson Counties, TN*, Docket AB 1296X, Slip op. at 5 (served Sept. 23, 2020) (“local officials’ letters of support “too generalized and speculative . . .”).

Hayduk is also incorrect that “no parties object to the sale” as shown by these Comments and the opposition of the CXRG.

More recently, the Concerned Citizens understand that, after the Hayduk OFA was filed, the Rio Grande County Commissioners voted last week to withdraw support for their OFA. Because of the Thanksgiving Holiday, the minutes of this meeting will not be posted until after Thanksgiving. The Concerned Citizens will update the record when these minutes are posted at the Rio Grande County website.

Thus, Hayduk has failed to show any local support for his OFA to Purchase.

C. There Is No Overhead Traffic From D&RGHF

The OFA implies that a potential source of freight business would be overhead traffic interchanged with Don Shank's D&RGHF at South Fork, CO. The only example of possible overhead traffic he mentions is an unidentified shipper's future need to transport an out-of-service diesel locomotive from South Fork, where it sits rusting on D&RGHF track, to California. OFA, Para. 26-28. Hayduk has failed to provide concrete and specific evidence of the possibility for any such overhead traffic.

The OFA states that Michael Hayduk "reached out to Mr. Don Shank of DRGHF via email about establishing interchange but the email box was full. Hayduk also sent the same correspondence via First Class mail with no response." OFA, Para. 99 and Ex. Q. His letter is not in the public record because the OFA classifies the letter as "confidential." Another misuse of the Protective Order and red flag that the OFA is not bona fide. In any event, a non-response by the D&RGHF obviously is not the concrete and specific evidence the Board requires of need for continued rail service.

Moreover, as explained in the next Section of these Comments on the OFA's Stranded Segment Argument, the Board has twice found that the D&RGHF has no current rail freight customers or service and is unlikely to have any in the future. So, a theoretical interchange with D&RGHF at South Fork with non-existent overhead rail traffic is not "specific and concrete" evidence of a commercial need for continued rail service on the Line.

CXRG its Reply to the Offer of Financial Assistance shows there is no merit to Hayduk's alleged overhead traffic move of the locomotive in South Fork. Moreover, the speculative need

of one shipper for a future, one-time move of the locomotive is not evidence of a strong need for rail freight service.

Instead of complying with Board requirements to show a need for rail service, the OFA tries to avoid the requirement altogether with a legal argument that abandonment of the Line will create a stranded segment, i.e., the adjacent line of the D&RGHF. As explained next, there is no merit to this argument.

VI. The Stranded Segment Argument Is Without Merit and An Attempt to Avoid Compliance With the Board's OFA Requirements

Hayduk argues that “[i]t is illegal to create a Stranded Segment.” OFA, Para. 23, page 4. Hayduk then argues that abandonment of the Line would be unlawful because it would create a stranded segment, i.e., the Creede Branch operated by the Denver & Rio Grande Railway Historical Foundation.⁹ According to Hayduk “to avoid creating a stranded segment, the Board must approve the OFA, even though there is no showing of need for continued rail service. There is no merit to Hayduk’s arguments.

Hayduk is wrong that creation of a stranded segment is illegal. It would, however, be contrary to Board policy as expressed in Board precedents. *See, e.g., R.J. Corman Railroad Property, LLC—Abandonment Exemption—In Scott, Campbell, and Anderson Counties, Tenn.*, Docket No. 1296, slip op. at 3 (served Nov. 17, 2022).

The Board need not reach this argument for two different reasons. If, as Hayduk argues, OFA, Para. 37, the proposed abandonment is void ab initio because it would create a stranded

⁹ Hayduk also argues that CXRG violated Board requirements by failing to disclose that abandonment of the Line would create this stranded segment. However, Hayduk does not point to any Board requirement that CXRG make such a disclosure in its Notice of Exemption filing. In addition, Don Shank, President of the D&RGHF, was notified of the proposed abandonment by Michael Hayduk and never responded. Nor has he intervened or filed comments in these proceedings.

segment, then CXRG's Abandonment Exemption must be dismissed. Or, if the Board grants CXRG's Motion to Withdraw, the Abandonment Exemption is dismissed. Either way, the OFA including its stranded segment argument are moot.

If for some reason the Board denies the Motion to Withdraw, under no circumstances does the stranded segment argument excuse Hayduk from compliance with 49 CFR § 1152.27(c)(1)(iv)(E), which, as we have shown it cannot do.

The unique facts of the Creede Branch could support an exception to the stranded segment policy. We also spend some time here discussing the D&RGHF and Creede Branch because Hayduk mentions them several times in the OFA and they are a prime example of the abuses that can follow when the Board approves an OFA that is not bona fide.

The D&RGHF is anomalous because, while it holds a certificate as a common carrier obtained through the OFA process, it is not actually a "rail carrier." As the Board has explained "[a]t a minimum, under agency precedent, for an entity to qualify as a rail carrier, it must (1) hold itself out as a common carrier for hire, and (2) have the ability to carry for hire." *James Riffin—Petition for Declaratory Order*, STB Finance Docket No. 35245 slip op. at 5 (served Sept. 15, 2009). The D&RGHF does neither.

The history of the Creede Branch and D&RGHF have been described in other Board decisions, so Concerned Citizens will briefly describe their background here and refers the Board to the decisions cited below. The Creede Branch runs about 21 miles west from South Fork, the end of the Line at issue here, to Creede. The Creede Branch was the western end of the former D&RGW's Alamosa Division. After the D&RGW was merged into the Union Pacific Railroad, UP decided that the Alamosa Division was not needed for UP's core business. UP sold the Alamosa Division, from Walsenburg to South Fork, to a short line operator in 1998. After

several sales and a bankruptcy, this line is now owned and operated by CXRG. However, because there had been no freight traffic on the Creede Branch since the mid-1980's, it was not included in the sale. Rather UP sought approval from the Board to abandon the Creede Branch. Enter Don Shank. Shank already had an interest in preserving the heritage of narrow gauge railroading in southwestern Colorado. He had formed the not-for-profit charitable foundation, D&RGHF, to pursue this interest. He used his Foundation as the vehicle to file an OFA to purchase the Creede Branch in 1998. At that time the Board did look closely at the offeror's bona fides and approved the OFA. If the Board had then applied the standards as described in EP 729, it never would have approved D&RGHF's OFA, because it obviously was not a financially responsible person and there was no need to restore rail freight service on the out of service line.

As subsequent events would show, Shank never had any intent, ability, or financial wherewithal to restore freight service on the Creede Branch. His true desire was to establish a steam tourist train operation over the Creede Branch. This was not a bad (if impractical) objective, but not one for which the OFA process was intended. In the 25 years since he acquired the Creede Branch through an OFA, he has never been able to attract or identify rail shippers or provide common carrier rail freight service. But he used his status as a common carrier regulated by the Board, exempt from state and local regulation, to create all manner of hardships for Creede and its citizens. His abuse of the OFA process eventually led to the City of Creede to file for adverse abandonment of the Foundation's rail line within the Creede city limits. The Board granted the City's Petition in *Denver & Rio Grande Railway Historical Foundation Adverse Abandonment-In Mineral County, CO*, STB Docket No. AB-1014 (served May 23,

2008). The Board there found that “there is no realistic prospect for future freight rail service.”

Slip op. at 14.

The issue of whether the D&RGHF was really a rail carrier came before the Board a few years later in *Denver & Rio Grande Railway Historical Foundation—Petition for Declaratory Order*, Docket No. 35496 (served August 18, 2014). Shank stored antique, deteriorating narrow gauge and other rail equipment on a leased parcel of land in Monte Vista CO. Monte Vista is not on the Creede Branch. The beginning of the Creede Branch is about 30 miles west, in South Fork. Some apparently thought that the stored deteriorating rail equipment was an eyesore. The City of Monte Vista passed a zoning ordinance prohibiting the storage of railcars on land not connected to a rail line. When the City enforced the ordinance against D&RGHF, the D&RGHF sought a declaratory order from the Board that it was preempted by Board jurisdiction over the D&RGHF. The D&RGHF argued that activities on the leased parcel supported its rail activities on the Creede Branch. The Board saw through this ruse because, now six years after the Creede adverse abandonment decision, the D&RGHF still had failed to identify any need for rail freight service on the Creede Branch. The Board found that “DRGHF has not provided evidence to show that it conducts, or has specific plans to conduct, any freight movements as part of the interstate rail network.” Slip op. at 10.

Another ten years later, nothing has changed on the Creede Branch. No railroad activity of any kind. As described in the OFA, Para. 99, Michael J. Hayduk reached out to Don Shank, President of DRGHF, to support his OFA, but never received a response.

Hayduk argues that in order for the abandonment of the Line to go forward, the Board should condition the abandonment on the D&RGHF obtaining abandonment approval for the Creede Branch. OFA at 24. Don Shank is unlikely to apply to abandon the Creede Branch. Thus, the

logic of Hayduk's requested condition is that someone would need to file for adverse abandonment of the Creede Branch. Adverse abandonment can be expensive and time consuming.

Given that the Board has twice found that the D&RGHF does not have any freight business and is unlikely ever to do so, the circumstances of this case present an exception to the stranded segment policy. These findings are essentially the same as would be made in an abandonment proceeding.

Conclusion

Looking at the "totality of the circumstances," this OFA is not bona fide. There is much at stake for local communities, businesses, and citizens if this is not a bona fide offer. The Concerned Citizens urge the Board to rigorously apply its requirements for OFA's and deny the Motion to Substitute Corporate Affiliate and reject the OFA. Or, the Board could simply grant CXRG's Motion to Withdraw in which case the Board does not need to address the many problems with the OFA identified in these Comments.

Respectfully submitted,

/ss/Ronald M. Johnson

Ronald M. Johnson
LAW OFFICES OF RONALD M. JOHNSON LLC
4909 Scarsdale Road
Bethesda, MD 20816
(301) 767-5105
rmjohnson@rmjohnsonlaw.com

Counsel for Concerned Citizens

November 26, 2025

INDEX OF EXHIBITS

<u>Exhibit No.</u>	<u>Exhibit</u>
1	List of Concerned Citizens of San Luis Valley
2	Report on Hayduk International LLC from govcb.com
3	Report on Hayduk International LLC from whereorg.com
4	Report on Hayduk International LLC from govtribe.com
5	Hayduk International LLC Facebook Page on Armory Branch
6	Financial Report on Railroad Equipment Restoration Association
7	Report on Form 990 Filings by Railroad Equipment Restoration Association
8	2018 Form 990 for Railroad Equipment Restoration Association
9	Huntington (WVA) Daily News Article Interviewing Matthew Hayduk

Docket No. AB-1344X

EXHIBIT 1

List of Concerned Citizens

Docket No. AB-1344X, Exhibit No. 1

CONCERNED CITIZENS OF SAN LUIS VALLEY

Stan and Julie Lentz
Alamosa, CO

Jeremy and Emily McComas
Del Norte, CO

Keith Helmstetler, President, Helmstetler Architecture
South Fork, CO

Will Kreutzer, Manager, Three Barrel Brewing
Del Norte, CO

Kris Gosar, Gosar Natural Foods LLC
Monte Vista, CO

Docket No. AB-1344X

EXHIBIT 2

Report on Hayduk International LLC from
Government Contracts and Bids
(tracks government contractors)

www.govcb.com

HAYDUK INTERNATIONAL, LLC



(864) 561-5769,

102 Ansley Court Greer, SC 29650

Map (/government-vendors/place-SAM00000000001275385-hayduk-international-llc-Greer-SC.htm)
& Directions (/government-vendors/direction-SAM00000000001275385-hayduk-international-llc-Greer-SC.htm)

Company Profile

Company Name: HAYDUK INTERNATIONAL, LLC
Govcb Vendor ID: SAM00000000001275385
Year Established: 2002
Business Type: Small Business, Small Disadvantage Business, Veteran Owned Business

Products & Services

NAICS Code(s)

- [561612] Security Guards and Patrol Services

Contact Information

Contact Person: MATTHEW J HAYDUK
Contact Title: MR.
Address: 102 ANSLEY COURT, GREER, South Carolina, USA
Phone Number: (864) 561-5769

Docket No. AB-1344X

EXHIBIT 3

Report on Hayduk International LLC from
Where.org

www.whereorg.com

HL

Hayduk International, LLC

▾ 0

 Claim this Vendor

UEI **CNHVC42HAFK6**

Overview

Details

Contacts

Price Lists

Contract Vehicles

IDV Awards

Contract Awards 2

Contract Subawards

Grant Awards

Grant Subawards

Primes

Subs

Primary NAICS Category



561612 - Security Guards and Patrol S...

SBA Certifications

Not listed

Self-Certifications

More +

Self Certified Small Disadvantaged Bu...

Entity Structure



Corporate Entity (Not Tax Exempt)

Sam.gov Registered

4/3/14

Sam.gov Expires

11/9/21

Location



Not listed

No description provided

Funding

Awards

IDIQs

Schedules

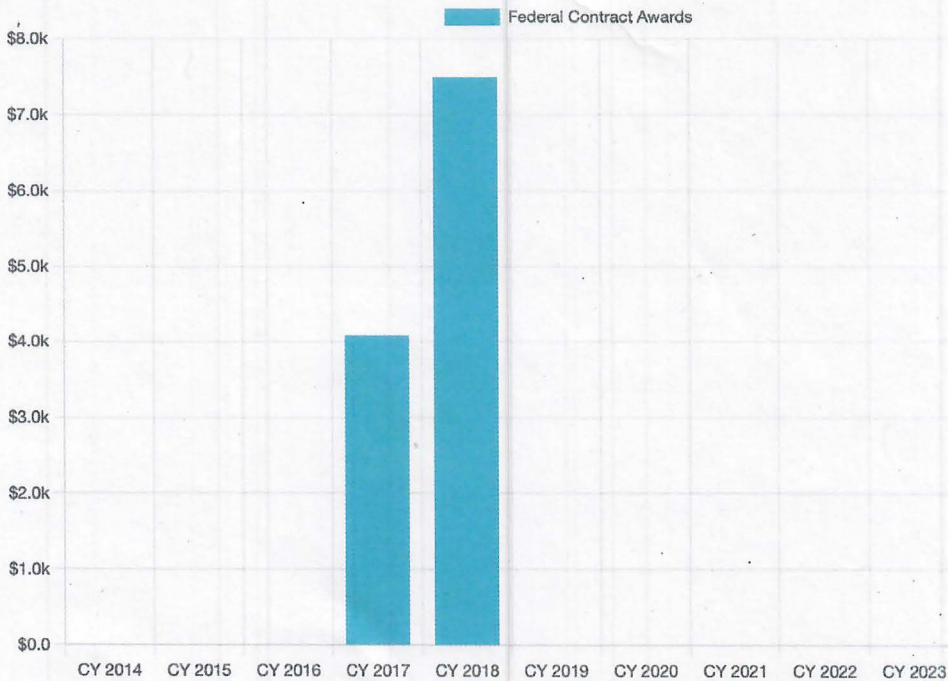
GWACs

BPAs

Funding, Since Inception (2014)

Federal Contract and Grant Funding

Total: \$11,581



Funding Analysis

Funding analysis for Hayduk International, LLC



Split By: Major Agency

Date: Since Inception (2014)

Total: \$11,581

Docket No. AB-1344X

EXHIBIT 4

Report on Hayduk International LLC from
GOV TRIBE
(profiles government contractors)

www.govtribe.com

Ad

Close

Open

Categories

- Business Services > [Printing Services \(/businesses/printing-services-in-greer-sc\)](/businesses/printing-services-in-greer-sc) > [Help Supply Services \(/businesses/help-supply-services-3-in-greer-sc\)](/businesses/help-supply-services-3-in-greer-sc) > [Aviation Pilot Services \(/businesses/aviation-pilot-services-greer-sc\)](/businesses/aviation-pilot-services-greer-sc)

Business data

Estimated number of employees:	1
Annual sales estimate:	83,000
City / suburb:	Greer, SC
County:	Greenville

💡 Not quite what you're looking for? See [recommended web results](#)
Is this your business? [Claim this profile \(/sign-in?returnUrl=%2Fclaim%2F38301371&isClaim=True\)](#) to get thousands of free views!

QR code with Hayduk International LLC contacts



Install a QR code reading app on your smartphone to scan and convert it to the company contact information.

Reviews



There are no reviews on Hayduk International LLC yet.
Be the first to [write a review \(/hayduk-international-llc-38301371/write-a-review\)](/hayduk-international-llc-38301371/write-a-review)  about your experience with the company.

More details about this business



According to our records, this business is located at 102 Ansley Court in Greer (in Greenville County), South Carolina 29650, the location GPS coordinates are: 0 (latitude), 0 (longitude). Hayduk International LLC is categorized under Temporary Help Services. Current estimates show that the unit has a sales volume of \$83000 and staff of approximately 1 worker. You can contact the company by phone at (864) 561-5769.

Docket No. AB-1344X

EXHIBIT 5

**Facebook Page of Hayduk International LLC
Railroad Division Promoting Offer to Acquire Armory Branch**



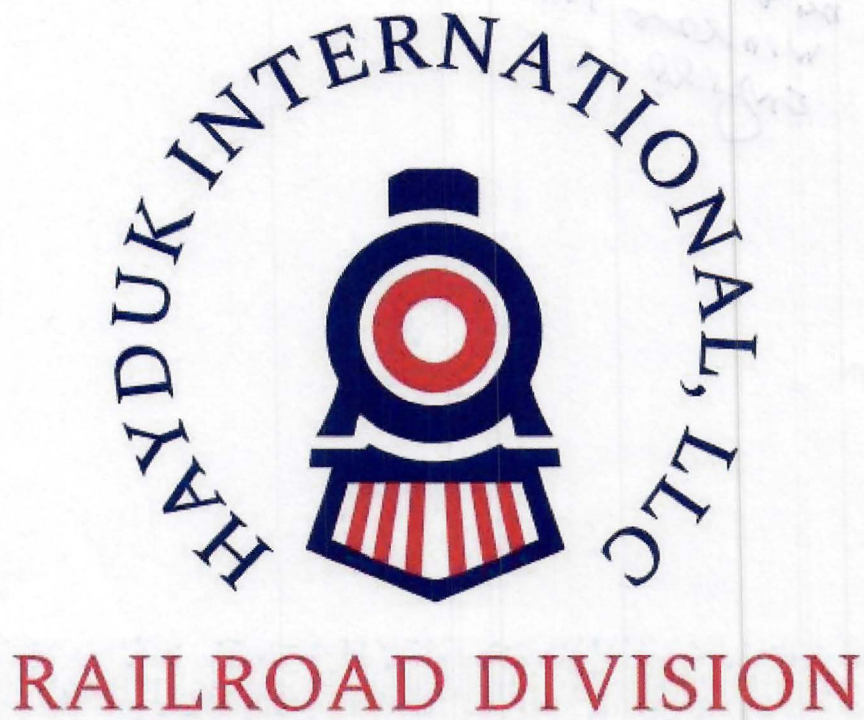
Sell the Armory Branch

8 followers • 10 following



Sell the Armory Branch updated their profile picture.

June 12 · 🌐



■ Like

■ Comment

facebook

Email or phone

Password

Log In

[Forgot Account?](#)



Sell the Armory Branch

...

Commitment in order to properly serve customers and the community along the line!



Page · Railroad Company



Enfield, CT, United States, Connecticut



MasterSergeantHayduk@gmail.com

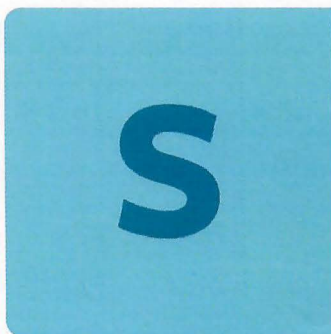


Not yet rated (0 Reviews)



Photos

[See all photos](#)



[Privacy](#) · [Consumer Health Privacy](#) · [Terms](#) · [Advertising](#) · [Ad Choices](#)  · [Cookies](#) · [More](#)



Sell the Armory Branch is in Enfield, CT.

June 30 · 

Docket No. AB-1344X

EXHIBIT 6

Financial Report on Railroad Equipment Restoration
Association from AllBiz

www.allbiz.com

Chat with an expert Online Now

A Technician Will Answer Your Questions in Mir Chat Now.

JustAnswer

01

Railroad Equipment Restoration Association

BUSINESS CONTACT



Matthew J. Hayduk
Principal

[Search Professional Contact Details](#)

CONTACT INFORMATION

Railroad Equipment Restoration Association

102 Ansley Ct

Greer, South Carolina, 29650-2700

[Get Directions](#)

Edit: [Edit](#) or [Remove](#)



[Write Review](#)



[Like](#)



[Add Photos](#)

BUSINESS DESCRIPTION

Railroad Equipment Restoration Association is located in Greer, South Carolina, and was founded in 2012. This business is working in the following industry: Construction of buildings. Annual sales for Railroad Equipment Restoration Association are around USD 55,000.

Employees: 1

Revenue: USD 55,000

Founded: 2012

EIN 26-3911846

Industry

Industry » Construction of buildings; Other
transport activities

Engaged in:

Other transportation support
activities, Construction of buildings

ISIC Codes

4100, 5229

NAICS Codes

236

Chat w/ an expert Online Now

A Technician Will Answer Your Questions in Minutes. Chat Now.

JustAnswer

Open

QUESTIONS & ANSWERS

Q1

How long has Railroad Equipment Restoration Association been in business?

Railroad Equipment Restoration Association has been in business for around 14 years.

Q2

Where is Railroad Equipment Restoration Association located?

Railroad Equipment Restoration Association is located at 102 Ansley Ct, Greer, South Carolina, 29650-2700.

Q3

Is there a primary contact for Railroad Equipment Restoration Association?

Matthew J. Hayduk (Principal) at Railroad Equipment Restoration Association.

Q4

What are the annual sales for Railroad Equipment Restoration Association?

Railroad Equipment Restoration Association has annual sales of approximately USD 55,000.

SIMILAR COMPANIES NEARBY

Refrigeration Heroes

Air-conditioning installation and repair
📍 426 S Buncombe Rd

Paradise Home Improvement

General contractors
📍 16 C Brozzini Ct

Outside In Leisure Products

Shopping other
📍 308 E Frontage Rd

Ageless Windows & Siding

Other construction
📍 542 Chick Springs Rd

Woodcraft of Greenville

Construction of buildings
📍 1327 Miller Rd K

Samson Stone, LLC

Wholesale of construction supplies
📍 205 E Lee Rd

Docket No. AB-1344X

EXHIBIT 7

**Report on IRS Form 990 Filings by Railroad Equipment Restoration
Association and Showing Automatic Suspension of Non-Profit
Status for Failure to File Tax Returns**

Railroad Equipment Restoration Association

Rockhill Furn, PA • Tax-exempt since July 2010 • EIN: 26-3911846

Subscribe

Receive an email when new data is available for this organization.

Form 990-EZ for period ending December 2018

[Download](#)

Nonprofit Explorer

Browse millions of annual returns filed by tax-exempt organizations with ProPublica's Nonprofit Explorer. See details like executive compensation, revenue, expenses and more. Search for an organization or a person, or search the full text of filings.

By [Andrea Suozzo](#), [Alec Glassford](#), [Ash Ngu](#) and [Brandon Roberts](#).

Design by Jeff Frankl. Additional development by Ken Schwencke, Mike Tigas, and Sisi Wei.

E-file viewer adapted from [IRS e-File Viewer](#) by Ben Getson. Code for scraping audit documents adapted from [Gowwiki](#).

Updated November 13, 2019

About This Data

What Is This Data?	▼
Which Organizations Are Here?	▼
Types of Nonprofits	▼
Get the Data	▼
API	▼

See an issue with the data?

[Contact Us](#)

RAILROAD EQUIPMENT RESTORATION ASSOCIATION

EIN: 26-3911846 | Greer, South Carolina, United States

Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. *Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.*

Exemption Type: 501(c)(3) 

Exemption Reinstatement Date:

Revocation Date: 05-15-2022

Revocation Posting Date: 08-08-2022

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

✓ **Tax Year 2016 Form 990-N (e-Postcard)**

✓ **Tax Year 2015 Form 990-N (e-Postcard)**

✓ **Tax Year 2014 Form 990-N (e-Postcard)**

✓ **Tax Year 2013 Form 990-N (e-Postcard)**

✓ **Tax Year 2012 Form 990-N (e-Postcard)**

✓ **Tax Year 2011 Form 990-N (e-Postcard)**

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

✓ **Tax Year 2018 Form 990EZ**

✓ **Tax Year 2017 Form 990**

RAILROAD EQUIPMENT RESTORATION ASSOCIATION

EIN: 26-3911846 | Greer, South Carolina, United States

Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. *Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.*

Exemption Type: 501(c)(3) 

Exemption Reinstatement Date:

Revocation Date: 05-15-2022

Revocation Posting Date: 08-08-2022

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

Tax Year 2016 Form 990-N (e-Postcard)

Tax Period:
2016 (01/01/2016-12/31/2016)

EIN:
26-3911846

Organization Name (Doing Business as):
RAILROAD EQUIPMENT
RESTORATION ASSOCIATION

Mailing Address:
102 ANSLEY COURT
GREER, SC 29650
United States

Principal Officer's Name and Address:
MARY JANE MADDEN
HAYDUK

102 ANSLEY COURT
GREER, SC 29650
United States

Gross receipts not greater than:
\$50,000

Organization has terminated:
No

Website URL:

Tax Year 2015 Form 990-N (e-Postcard)

✓ **Tax Year 2014 Form 990-N (e-Postcard)**

✓ **Tax Year 2013 Form 990-N (e-Postcard)**

✓ **Tax Year 2012 Form 990-N (e-Postcard)**

✓ **Tax Year 2011 Form 990-N (e-Postcard)**

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

✓ **Tax Year 2018 Form 990EZ**

✓ **Tax Year 2017 Form 990**

Docket No. AB-1344X

EXHIBIT 8

IRS Form 990 Tax Filing for 2018 by Railroad
Equipment Restoration Association

2949224310821 9

OMB No 1545-1150

2018

Open to Public
InspectionForm **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
RAILROAD EQUIPMENT RESTORATION ASSOCIATION
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
POST OFFICE BOX 21
 City or town, state or province, country, and ZIP or foreign postal code
ROCKHILL FURNANCE, PENNSYLVANIA 17249

D Employer identification number
26-3911846

E Telephone number
NONE

F Group Exemption Number ▶

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ **NONE**

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **17,654**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	10,000	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	0	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)
3	Membership dues and assessments	3	0	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4	7,654	21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a	0		
b	Less: cost or other basis and sales expenses	5b	0		
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0		
6	Gaming and fundraising events				
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0		
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0		
c	Less: direct expenses from gaming and fundraising events	6c	0		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0		
7a	Gross sales of inventory, less returns and allowances	7a	0		
b	Less: cost of goods sold	7b	0		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0		
8	Other revenue (describe in Schedule O)	8	0		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	17,654		
10	Grants and similar amounts paid (list in Schedule O)	10	1,000		
11	Benefits paid to or for members	11	0		
12	Salaries, other compensation, and employee benefits	12	0		
13	Professional fees and other payments to independent contractors	13	1,800		
14	Occupancy, rent, utilities, and maintenance	14	5,647		
15	Printing, publications, postage, and shipping	15	1,411		
16	Other expenses (describe in Schedule O)	16	36,329		
17	Total expenses. Add lines 10 through 16	17	46,187		
		18	-28,533		
		19	109,767		
		20	0		
		21	81,234		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2018)

SCANNED OCT 07 2019

P
2

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	109,767	22 81,234
23 Land and buildings	0	23 400
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	109,767	25 81,634
26 Total liabilities (describe in Schedule O)	0	26 -3,600
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	109,767	27 78,034

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
-----------------	---

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations, optional for
others)

28	RIGHT OF WAY CLEARING AND VEGETATION MITIGATION - PARTNERSHIP WITH EAST BROAD TOP PRESERVATION ASSOCIATION (A PA 501C3)		
	(Grants \$) If this amount includes foreign grants, check here ☐	28a	19,765
29	HISTORIC LOCOMOTIVE AQUISITIONS. LOCATE, ASSESS AND PURCHASE HISTORIC LOCOMOTIVES TO SUPPORT THE OPERATIONS ON THE EAST BROAD TOP RR (NARROW GAUGE 36") AND OTHER STANDARD GAUGE PROJECTS		
	(Grants \$) If this amount includes foreign grants, check here ☐	29a	8,576
30	HISTORIC RAILROAD CAR AQUISITIONS LOCATE, ASSESS AND PURCHASE HISTORIC PENNSYLVANIA RAILROAD CARS, INCLUDING BUT NOT LIMITED TO X29 BOX CARS, FLAT CARS, GONDOLA, CABIN CARS, ETC. ALSO LOCATE, DOCUMENT, AND EVALUATE FOR PURCHASE EBT RR & COAL COMPANY ITEMS		
	(Grants \$) If this amount includes foreign grants, check here ☐	30a	7,988
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32	Total program service expenses (add lines 28a through 31a)	32	36,329

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		☒
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		☒
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		☒
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	0	
37b Did the organization file Form 1120-POL for this year?		☒
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		☒
38b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 0 ; section 4912 0 ; section 4955 0		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		☒
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		☒
41 List the states with which a copy of this return is filed NONE		
42a The organization's books are in care of JOHN DAVID ANDERSON Telephone no. UNLISTED Located at POST OFFICE BOX 21, ROCKHILL FURNANCE, PA ZIP + 4 17249		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country		☒
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country		☒
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		☒
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		☒
c Did the organization receive any payments for indoor tanning services during the year?		☒
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		☒
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		☒

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		✓

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		✓

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		✓
----	--	---

- 49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		✓
-----	--	---

- b If "Yes," was the related organization a section 527 organization?

49b		
-----	--	--

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NO EMPLOYEE RECEIVED OVER \$100,000				

- f Total number of other employees paid over \$100,000

0

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NO INDEPENDENT CONTRACTOR RECEIVED MORE THAN \$100,000		

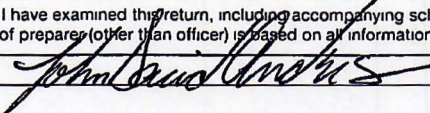
- d Total number of other independent contractors each receiving over \$100,000

0

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A

Yes ☒ No ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date MAY 13, 2019
	JOHN DAVID ANDERSON, MPA MANAGING DIRECTOR	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no			

May the IRS discuss this return with the preparer shown above? See instructions

Yes ☐ No ☐

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Employer identification number

RAILROAD EQUIPMENT RESTORATION ASSOCIATION

26-3911846

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university.
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations:
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Docket No. AB-1344X

EXHIBIT 9

Article from Huntington Daily News Interviewing
Matthew Hayduk About His Activities to Assist Restoration of
East Broad Top Tourist Railroad

Once-bustling railroads are focus of restoration association

By RON MORGAN Staff Writer
May 13, 2019

1 of 2



Repairs are made to a standard gauge railroad car in the yards of the former East Broad Top Railroad yards at Mount Union. The property, now owned by the nonprofit East Broad Top Preservation Association, is an important component of the EBT Story which traces its roots to the early 1870s.

Photo by RON MORGAN

Looking at the bigger picture, longtime East Broad Top Railroad enthusiast Matthew Hayduk had this to say about the survival of the historic narrow-gauge line: "Operation is the basis to preservation."

Closed since 2013, the outlook for the ancient coal hauling railroad-turned tourist operation remains unclear. For sale, the Kovalchick family of Indiana, Pennsylvania, would like to see the steam train property sold intact but has indicated that if there is no buyer on the horizon the railroad could be sold piecemeal, something most rail fans do not support.

With the passing of the years since the EBT ceased tourist operations, several volunteer groups have directly or indirectly taken steps to help preserve the EBT while encouraging its return to service, chief among them: The Friends of the EBT.

And as the FEBT continues its efforts at Rockhill, the home of the railroad and at Robertsdale, the southern terminus of the 33-mile-long railroad right of way, progress continues at Mount Union where the nonprofit East Broad Top Preservation Association (EBTPA) and the newly-formed Railroad Equipment Restoration Association (RERA) are focusing on the once-bustling EBT railroad yards.

Today, RERA officials announced that a two-year lease with the EBTPA has been signed for use of a section of the dual gauge track in the Mount Union railroad yards where a section of track will be cleared and restored for a future "speeder ride" operations. The lease agreement, which became effective April 1, automatically renews each year providing long-term stability for RERA, noted Hayduk, project manager.

9

It was also announced that RERA is in the process of acquiring an 8-ton, narrow gauge diesel mechanical locomotive that will be used by the organization for future railroad equipment restoration activities at Mount Union. Now owned by a Maryland rail fan, the two-axle is expected to be moved from a Maryland farm field to Mount Union this summer, reported Hayduk.

"The lease agreement with the EBTPA was essential before we could consider acquiring the locomotive," explained Hayduk of Eden, North Carolina, whose family still resides in the Mount Union/Rockhill area. "The 36-inch narrow gauge unit is in good condition and will serve our purpose at Mount Union."

Formed in 2008, the nonprofit 501©3 RERA has been involved in a variety of small railroad restoration projects mostly in South Carolina and North Carolina including the initiation of "speeder operations."

Last year, the all-volunteer association entered into an agreement with Larry Salone, president of the EBTPA, to clear right of way on the northern side of the EBT Aughwick Bridge in Shirley Township as a prerequisite to potential right of way clearing to Mount Union. That project was put on hold for the time being as REBA focuses its attention on the Mount Union end of the EBT right of way which was purchased several years ago by Salone.

"We're still committed to doing work at Aughwick, but we need to focus on the Mount Union end for now," continued Hayduk. "On a long-term basis, connecting the Aughwick Bridge with Mount Union serves as two book ends for the conceivable restoration of the original EBT line."

With the new agreement members of the RERA will soon be starting right of way clearing of over 600 yards of dual gauge rails in the Mount Union yards in a southern direction toward the Route 522-Mount Union Bypass.

The crew will be removing trees, brush and other debris covering the right of way in preparation for installing new cross ties, etc. Work on the first phase of the project should be completed in late summer as the organization also focuses on generating money to support the costly project, explained the project manager.

"The diesel engine will be necessary to pursue future work at Mount Union and beyond, that is why we need to get the right of way restoration completed," noted Hayduk.

Looking to the future, the project manager envisions "speeder rides" and potential one-car excursions (using the diesel locomotive) from Mount Union to Aughwick Bridge once right of way of the EBT line is completed. Considered a long-term, phase-by-phase project, the success of the endeavor will also hinge on generating money to pay for the work.

Hayduk said once the diesel engine is brought to Mount Union the organization will approach Salone about future right of way clearing and potential "Speeder rides," adding that so far, there has been nothing but positive feedback for the proposal.

An average of five to six volunteers, many from the central Pennsylvania area, are expected to participate in the restoration work at Mount Union as efforts to attract more helpers continues, said Hayduk, who encouraged the public to checkout the progress of the project by logging onto Facebook and searching Railroad Equipment Restoration Association.

Hayduk described the organization as geared more toward volunteers and less on a membership bases, noting that RERA currently is overseen by a three-member board of directors with a managing director.

Officials of REBA credited Salone and the EBTPA for their cooperation in preparing an ongoing agreement which permits REBA to store, maintain and operate railroad equipment.

"We are excited for continuing work with Mr. Salone and the EBTPA," remarked another RERA director, Robert Dickey, while director J. D. Anderson observed, "This new lease shows the strength of the relationship we built last year between RERA and the EBTPA."

Stating his belief that resumed operation of the EBT is crucial to the survival of the railroad, Hayduk hopes that someday the National Historic Landmark resumes service. He also praised the ongoing efforts of the FEBT which continues restoration work at Rockhill and Robertsdale while recognizing the Broad Top Area Coal Miners Historical Society for developing the Miners Museum in Robertsdale.

"I grew up an EBT fan and want to see 'Ole Easty' back in operation, it's an important aspect of our history and heritage; that's why it's so important that we all do our part and work together to help make that dream a reality," concluded Hayduk.

Ron can be reached at dnews@huntingdondailynews.com.

CERTIFICATE OF SERVICE

I hereby certify that on this 26th day of November, 2025, a copy of the Comments in Opposition of the Concerned Citizens of San Luis Valley was served on all parties of record in Docket No. AB -1344X, including Matthew J. Hayduk.

/ss/Ronald M. Johson

Ronald M. Johnson
Counsel for Concerned Citizens of San Luis Valley