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November 2, 2026

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Office of Chief Counsel
November 2, 2026
Part of
Public Record

VIA E-FILING
Chief of Case Administration
Office of Chief Counsel
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Re: Norfolk Southern Railway Company—Abandonment Exemption—In Rockingham, Shenandoah, and Warren Counties, VA, AB-290 (Sub-No.425X)

OBJECTION TO SHENANDOAH VALLEY BATTLEFIELDS FOUNDATION'S INTENT TO FILE AN OFFER OF FINANCIAL ASSISTANCE AND ITS MOTION TO HOLD IN ABEYANCE

Dear Chief of Case Administration:

I am a member of the Shenandoah Battlefields Foundation (SVBF) and the pro se plaintiff in *Frank P. Cihlar v. Shenandoah Valley Battlefields Foundation*, Case No. CL25-0068, in the Circuit Court of Shenandoah County, Virginia. I filed the case in January 2025. It is still pending, as we are in the discovery stage.

Among other things, my suit contends that the SVBF has exceeded its legal authority to the extent that it has been expending its resources—at least $100,000 and hundreds of hours of staff time to date—seeking to restore commercial freight rail service to the line that is the subject of the Abandonment Exemption filed by Norfolk Southern Railway Company (NSR) and referenced above. As the SVBF's filing on September 9, 2026, states, the "SVBF has been leading the charge for several years to restore freight rail service to this line."

My legal position is (1) that the SVBF lacks the authority to take any actions to restore commercial freight rail service on the line, and (2) that the SVBF is forbidden to use its resources for anything other than charitable, educational, and scientific activities as enable it to qualify for exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code. My contentions are based on the clear language of SVBF's Articles of Incorporation.

First, the Articles limit SBVF's activity "to be[ing] the successor organization to the Shenandoah Valley Battlefields National Historic District Commission as called for in the approved Management for the Shenandoah Valley Battlefields National Historic District established by Act of Congress in 1996 (P.L. 104- 333 as amended), and to have the authority assigned to it by this legislation." Neither the Articles nor the referenced federal legislation authorize the SBVF to seek to restore commercial freight rail service on the line.

Second, the Articles provide that the SBVF is "to engage only in such charitable, educational, and scientific activities as enable it to qualify for exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 . . . ." Seeking to restore commercial freight rail service is not a "charitable, educational or scientific" activity exempt from tax.

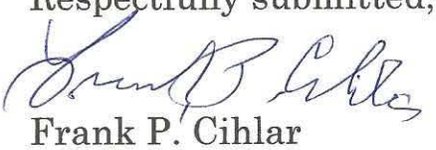
In short, the SVBF is in violation of (1) its Articles of Incorporation, (2) the federal statute under which it derives its authority, and (3) the requirements of its tax-exempt status. It has no authority to restore commercial freight rail service to the line and has jeopardized its tax-exempt status.

A favorable decision by the Circuit Court will render all actions taken in furtherance of its efforts to restore commercial freight service on the line—including its filings in this docket—null and void. Moreover, under applicable Virginia law, expenditures to third parties in furtherance of these ultra vires actions can be clawed back to render the SVBF's coffers whole.

For these reasons, I object to SVBF's proposed Offer of Financial Assistance and its motion to hold proceedings in this docket in abeyance. I also recommend that the STB consult with the Secretary of Interior, the Commissioner of the Internal Revenue Service, and appropriate congressional committees before it accepts any filings by the SVBF.

As an individual who is not a carrier or a shipper or proposing to own a carrier, I request a waiver of any filing fees for this submission.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I, Frank P. Cihlar, hereby certify that on November 2d, 2026, I caused a copy of the foregoing objection to be served by email on the following parties of record:

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