

JOHN D. HEFFNER, PLLC

1920 N St., N.W.

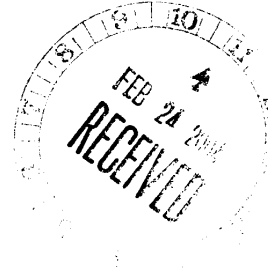
SUITE 800

WASHINGTON, D.C. 20036

(202) 263-4180

FAX (202) 296-3939

j.heffner@verizon.net



HAND DELIVERY

February 13, 2004

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423-0000

RE: STB Finance Docket No 34460, Eyal Shapira – Continuance in Control
Exemption—Pennsylvania & Southern Railway, LLC

2/0/52

STB Finance Docket No. 34461, Pennsylvania & Southern Railway, LLC-
Operation Exemption—Franklin County General Authority

2/0/53

Dear Mr. Williams:

On behalf of Eyal Shapira and the Pennsylvania & Southern Railway, LLC, I am filing an original copy of the signed verification in FD No. 34460 and the original copy of the signed verification and certification in FD No. 34461.

Sincerely,

A handwritten signature in dark ink, appearing to read 'John D. Heffner', followed by a long horizontal flourish.

John D. Heffner

Enclosure

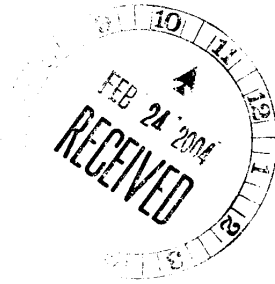
ENTERED
Office of Proceedings

FEB 25 2004

Part of
Public Record

VERIFICATION

STATE OF Massachusetts
CITY OF Newton) SS



FRANK SHAPIRO, being duly sworn according to law,
hereby deposes and states that (s)he is authorized to make the
Verification, has read the foregoing document, and knows the
facts asserted therein are true and accurate as stated, to the
best of (her)his knowledge, information and belief.

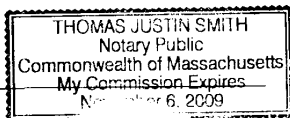
A handwritten signature, likely 'Frank Shapiro', written in cursive over a horizontal line.

Subscribed and sworn to before me, a Notary Public, in and for
the City of Newton in the State of MA, this 24th
day of JAN 2004

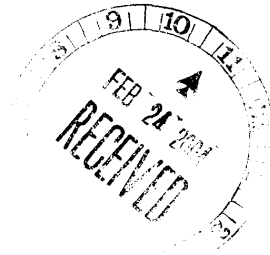
A handwritten signature, 'Thomas Justin Smith', written in cursive over a horizontal line.

Notary Public

My Commission expires:



VERIFICATION



STATE OF MA)
) SS
CITY OF NEWTON)

EVAL SHAPIRA, being duly sworn according to law,
hereby deposes and states that (s)he is authorized to make the
Verification, has read the foregoing document, and knows the
facts asserted therein are true and accurate as stated, to the
best of (her)his knowledge, information and belief.

E. Shapira

Subscribed and sworn to before me, a Notary Public, in and for
the City of Newton in the State of MA, this 12th
day of JAN 2004

Thomas Justin Smith

Notary Public

My Commission expires:

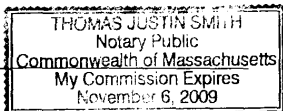
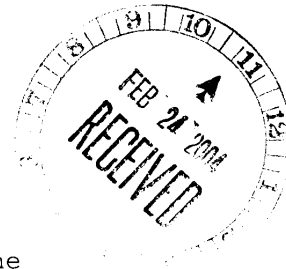


EXHIBIT B

CERTIFICATION



I, Eyal Shapira, an officer of the
Pennsylvania Southern Railway ("Pa. Southern") hereby certify under
penalty of perjury that the projected annual revenues of 76
Pennsylvania Southern Railway in the aggregate, will not exceed \$5,000,000, and
that Pa. Southern will be a Class III rail carrier as set
forth at 49 CFR 1201 (1-1) (a). Further, I certify that I am
qualified and authorized to make this certification on behalf of
Pennsylvania Southern Railway.

Eyal Shapira
Signature

Eyal Shapira