



PACIFIC UNIFIED RAILROAD CORPORATION

1800 East Sahara Avenue, Suite 107

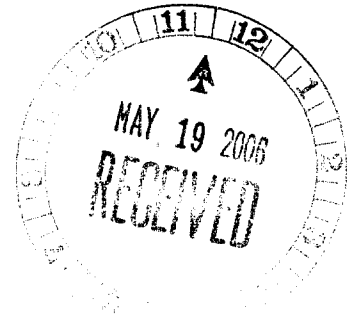
Las Vegas, Nevada 89104

Telephone (702) 938-0232

Fax (702) 734-7500

mgarcia@pupd.org

216581



Micheal J. Garcia

May 7, 2006

Vernon A. Williams, Secretary
Surface Transportation Board
Office of the Secretary
1925 K Street N.W., Room 713
Washington, D.C. 20423-0001

RE: STB Docket No. AB-914X, McCloud Railway Company – *Abandonment and Discontinuance of Service Exemption* – in Siskiyou and Modoc Counties, CA.

Dear Mr. Williams:

Pursuant to the Surface Transportation Board Notice of Exemption published in the Federal Register on July 15, 2005, Pacific Unified Railroad Corporation hereby advises the Board and parties of record of its intent to file an Offer of Financial Assistance ("OFA") under 49 CFR 1152.27. The OFA is to purchase all of the McCloud Railway line between MP 3.3 east of McCloud and the end of the track at MP-B-61 at or near Burney; (2) between MP-B-19 at or near Bartle, and MP-B-31.4 at or near Hambone; (3) between MP-B-58 at or near Berry, and MP S-7 at or near Sierra; and (4) between MP P-3.93 at or near Pondosa, a distance of 80 miles, of McCloud Railway Company.

In connection with this notice of intent to file an Offer of Financial Assistance, Pacific Unified Railroad requests that applicant carrier provide the information set forth in 49 CFR 1152.27(a) including the minimum purchase price required to acquire the McCloud Railway Company. We also request that McCloud Railway Company provide its most recent report on the physical condition of the involved line and traffic, revenue and other data necessary to determine McCloud Railway's estimate of net liquidation value of the line together with supporting data reflecting available real estate appraisal, assessments of the quality and the quantity of track material in the line and removal cost estimates used to obtain the net liquidation value.

Since it is unlikely that this information can be provided to the prospective offeror prior to June 28, 2006, offeror requests the Board to toll the thirty day period for submitting offers of financial assistance for an additional 30 days in order to provide offerors with an adequate opportunity to review and analyze the material provided by applicants and submit their OFA. This will not prejudice the interests of applicant carrier or any other party.

Ten copies accompany the original of this notice.

Very truly yours,

Micheal J. Garcia
Director, Pacific Unified
Railroad Corporation

cc: Thomas F. McFarland