

MEYER & WAGNER

LAW OFFICES



JAMES A. MEYER
THOMAS G. WAGNER

218310



December 14, 2006

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K. Street, NW
Mercury Building #711
Washington, DC 20423-0001

IN RE: Allegheny & Eastern Railroad, Inc.
Docket No. AB-854 (X)

ENTERED
Office of Proceedings

DEC 19 2006

Part of
Public Record

Dear Mr.

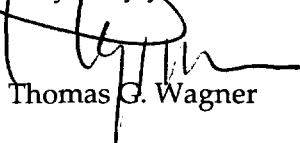
Enclosed for filing in the above captioned matter you will find the following:

A. Assignment of Rights and Obligations from the Counties of Cameron and Elk, Pennsylvania, to the West Creek Recreational Trail Association, Inc.

B. Statement of Willingness to Assume Financial Responsibility from West Creek Recreational Trail Association, Inc.

You will note that this assignment is effective January 1, 2007. Please mark your records accordingly.

Very truly yours,



Thomas G. Wagner

TGW/dlh

cc: Cliff Clark

Eric Hocky, Esq.

218310



BEFORE THE SURFACE TRANSPORTATION BOARD

IN RE: ALLEGHENY & EASTERN RAILROAD, INC. : DOCKET NO. AB-854(X)

ASSIGNMENT OF RIGHTS AND OBLIGATIONS

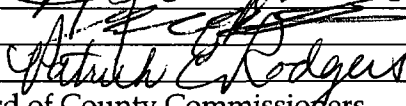
The Counties of Cameron and Elk, Pennsylvania, hereby assign and transfer to West Creek Recreational Trail Association, Inc., a Pennsylvania corporation, all of their respective rights and obligations to the use, operation and maintenance of the right of way owned by Buffalo & Pittsburgh Railroad, Inc., as successor by merger to Allegheny & Eastern Railroad, Inc., and formerly operated by Allegheny & Eastern Railroad, Inc., known as Emporium/St. Marys Branch, extending from Railroad Mile Post 131 near St. Marys in Elk County to Railroad Mile Post 149.9 southeast of Emporium in Cameron County, a distance of 19.0 miles in Elk and Cameron Counties, Pennsylvania.

This Assignment shall be effective January 1, 2007.

INTENDING TO BE LEGALLY BOUND, this document has been duly executed on the date set forth below.

COUNTY OF CAMERON

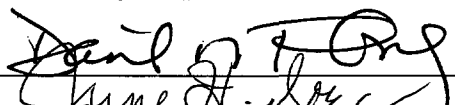


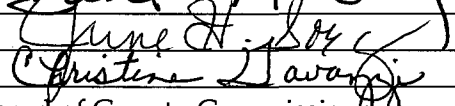


Board of County Commissioners

Date: 12/5/06

COUNTY OF ELK





Board of County Commissioners

Date: 12/13/06

ENTERED
Office of Proceedings
DEC 19 2006
Part of
Public Record

BEFORE THE SURFACE TRANSPORTATION BOARD

IN RE: ALLEGHENY & EASTERN RAILROAD, INC. : DOCKET NO. AB-854(X)

STATEMENT OF WILLINGNESS TO ASSUME FINANCIAL RESPONSIBILITY

TO THE SURFACE TRANSPORTATION BOARD:

In order to establish interim trail use and rail banking under 16 U.S.C. 1247(d) and 49 CFR 1152.29, West Creek Recreational Trail Association, Inc. is willing to assume full responsibility for management of, for any legal liability arising out of the transfer or use of (unless the user is immune from liability, in which case it need only indemnify the railroad against any potential liability), and for the payment of any and all taxes that may be levied or assessed against the right-of-way owned by Buffalo & Pittsburgh Railroad, Inc., as successors by merger to Allegheny & Eastern Railroad, Inc., and formerly operated by Allegheny & Eastern Railroad, Inc. The property, known as Emporium/St. Marys branch extends from railroad milepost 131 near St. Marys in Elk County to railroad milepost 149.9 southeast of Emporium in Cameron County, a distance of 18.9 miles in Elk and Cameron Counties, Pennsylvania. The right-of-way is part of a line of railroad proposed for abandonment in Docket No. AB-854(X).

A map of the property depicting the right-of-way is attached. West Creek Recreational Trail Association, Inc., acknowledges that use of the right-of-way is subject to the user's continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right-of-way for rail service. A copy of this statement is being served on the railroad(s) on the same date it is being served on the Board.

WEST CREEK RECREATIONAL TRAIL ASSOCIATION, INC.

By: Arthur M. Clark
President

Attest: [Signature]
Secretary