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BY E-FILING

October 31, 2007

Honorable Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20023

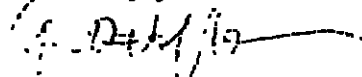
RE: JP Rail, Inc – Lease and Operation Exemption – NAT Industries, Inc.
STB Finance Docket Number 35090

Dear Mr Williams:

I am writing on behalf of JP Rail, Inc. ("JP Rail") in connection with the above-captioned proceeding.

By this letter I am certifying to the Board that JP Rail has served copies of its verified notice as well as copies of the Board's October 26, 2007 upon the ten parties listed in the Appendix to the decision

Sincerely yours,



John D. Heffner

cc: David M. DeClement, Esq. (via E-mail)