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VIA 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

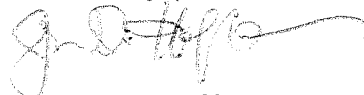
Dear Mr. Williams:

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

Pursuant to the Board’s October 26, 2007 Order, I am submitting the annexed verified statement of David M. DeClement in support of JP Rail’s October 17, 2007 exemption notice.

We thank the Board for its time and consideration.

Sincerely yours,



John D. Heffner

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

VERIFIED STATEMENT OF DAVID M. DECLEMENT

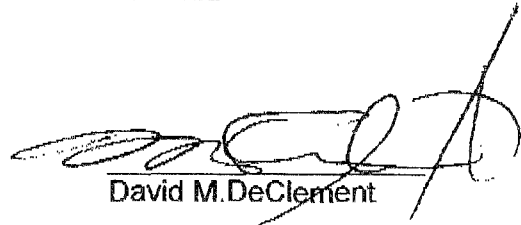
David M. DeClement, of full age, being duly sworn, deposes and says:

1. I am an officer of JP Rail, Inc. ("JP Rail"). My office address is 55 Simpson Avenue, Pitman, New Jersey 08071.
2. I make this verified statement upon personal knowledge as well as upon facts which have become known to me in my capacity as officer of this corporation.
3. On October 17, 2007 JP Rail filed a verified exemption notice with the Surface Transportation Board ("STB") under Finance Docket Number 35090 seeking to lease from NAT Industries, Inc. ("NAT") and operate approximately one (1) mile of track in Carroll Township, PA, known as the Donora Line, formerly operated by NAT as a private industrial track.
4. On October 25, 2007 the STB issued a decision ordering JP Rail to file, by November 2, 2007, supplemental information describing, in detail, its anticipated operations and supporting its claim that environmental review is not warranted.
5. JP Rail anticipates providing common carrier rail freight service over the Line, and plans to serve customers originating traffic at JP Rail's Pleasantville, NJ facility.
6. JP Rail anticipates that inbound rail freight traffic would comprise construction and demolition ("C & D") materials. These materials would be transloaded into trucks and hauled to the Westmoreland Waste landfill, a distance of approximately three (3) miles. JP Rail anticipates continuing operations on site until such time as a permanent rail/truck transloading facility is constructed at the landfill, at which time JP Rail's operations at Donora would cease.

7. Inbound traffic would exclude municipal solid waste ("MSW") materials, energy resources, recyclable commodities, or ozone depleting materials.
8. Traffic originating at Pleasantville, NJ would be routed to Donora via Norfolk Southern Railway, connecting to the Line at milepost ML40 in Carroll Township, PA.
9. JP Rail anticipates its operations will increase the average number of rail carloads received per day by two (2). Anticipating operations occur five (5) days per week for 50 weeks out of the year, the anticipated yearly volume of carloads received at the Donora facility would be 10 carloads per week, or 500 carloads per year.
10. JP Rail does not anticipate that its operations would increase the number of inbound trains per day at the facility.
11. JP Rail further anticipates providing its services to local customers, many of whom are existing customers of NAT.
12. JP Rail further anticipates the increase in the average number of outbound truckloads departing the facility will be six (6) per day. JP Rail does not anticipate its operations will result in any increase in the number of inbound truckloads received per day at the facility.

Pursuant to 28 U.S.C. 1746, I declare and verify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on: October 31, 2007.



David M. DeClement