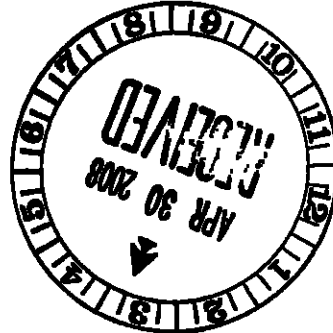


Tuesday, April 29, 2008

By US POSTAL OVERNIGHT

The Honorable Anne Quinlan
Acting Secretary
Surface Transportation Board
395 E. Street, SW
Washington, DC 20423-0001



**Re: EXPRESSION OF INTENT TO FILE
OFFER OF FINANCIAL ASSISTANCE**

(Including request for information and a request to toll period for filing OFA)

Docket No. AB-1017X - West Shore Railroad Company -
Abandonment Exemption - Mifflinburg Branch, Union and
Northumberland Counties, PA and,

Docket No. AB-1018X - Union County Industrial Railroad Company -
Discontinuance of Service Exemption - Mifflinburg Branch and Union
County, PA

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Part of
Public Record

Dear Ms Quinlan:

The Mifflinburg Rail Company ("Offeror") submits this letter as an Expression of Intent to File an Offer of Finance Assistance ("OFA") for the purchase of either the Mifflinburg Branch as referred in the Notice¹, that portion of the Mifflinburg Branch described below as the "Mifflinburg Section", or that portion of the Mifflinburg Branch described below as the "Lewisburg Section".

¹ Noticed by the Surface Transportation Board ("Board") in the Monday, April 21st edition of the Federal Register Vol 73, No. 77 with respect to AB-1017X and AB-1018X. Because the Applicants filed a "Joint Notice of Exemption" relative to two directly related proceedings involving the same rail line, this Expression of Intent to file an OFA is to cover both AB-1017X and AB-1018X to the extent necessary to permit an OFA to be filed for acquisition of the Mifflinburg Branch or Mifflinburg Section as described *infra*. If this Notice must be filed specific to only one docket number then this Expression is to pertain to Docket Number AB-1017X.

The Notice references a line of railroad within Pennsylvania known as the Mifflinburg Branch which begins at milepost ("MP") 0.0 in Montandon and extends in a generally westerly direction, crossing the Susquehanna River, through Lewisburg and to the Borough of Mifflinburg ending at MP 11.8. The Offeror notes that at approximately MP 2.1 the Branch crosses the former Reading rail line in Lewisburg, PA.² It does appear a connecting switch was installed at MP 2.1 such that the Mifflinburg Branch now appears to have interchange with a former north-south Reading rail line (owned by a third party(ies))³ at MP 2.1. That former Reading line then runs north for approximately four miles then east for approximately two miles where it crosses the Susquehanna River and connects with the Norfolk Southern line at Milton, PA. The arrangements on the Branch for and alternatives to interchange at MP 2.1 are unclear to the Offeror, accordingly, for purposes of requesting information from the Applicants to adequately develop an OFA, the Offeror bifurcates the Mifflinburg Branch into two sections: the Lewisburg Section, being that portion of the Mifflinburg Branch that extends from MP 0.0 in Montandon to the former Reading rail line crossover at approximately MP 2.1 in Lewisburg, and, the Mifflinburg Section, being that portion of the Mifflinburg Branch that extends from the former Reading rail line crossover at approximately MP 2.1 in Lewisburg, extending westward to the end of the Mifflinburg Branch at MP 11.8 in Mifflinburg.

² Pending additional information from the Applicants as requested herein, all references to mileage and mile posts in this Expression are approximate

³ As of the date of this letter, the Offeror does not know the identity of the owner(s) of the approximately six miles of the former Reading rail line that between the connection with the Mifflinburg Branch at MP 2.1 and the Norfolk Southern line at Milton, PA, nor the arrangement for access, if any, to reach the Norfolk Southern at Milton PA over that former Reading rail line

In order to determine the net liquidation values and/or going concern value for OFA purposes, the Offeror requests the Applicants timely provide the Offeror (or make available for inspection) the following information:

1) With respect to each, and separately, the Lewisburg Section (MP 0.0 to approximately MP 2.1), and the Mifflinburg Section (approximately MP 2.1 to MP 11.8).

A) For each the Lewisburg Section and the Mifflinburg Section, precise mileage of the right-of-way, mileage of track still in place, the location(s) and distances where track may have been removed. Provide an itemized track material inventory for each Section, including but not limited to a describe the type, age, grade, amount and total long tons of a) rail, b) switches, c) tie plates, d) spikes, e) rail joint and f) bolts. With respect to ties, describe the class of ties, number of ties remaining in place and approximate age and condition of the ties and the number of such tie replacements over the last ten years. Include a description, age, and condition of any structures including the condition of any bridges and culverts on each Section. If any track materials or structures on this Section are not owned by West Shore Railroad Company, provide a description and copy of the agreement permitting the use of such material and structures. Specifically with respect to the Lewisburg Section, confirm of whether the track on Lewisburg Section still connects with the Norfolk Southern at MP 0.0, and, if the Lewisburg Section still crosses over the former Reading rail line at MP 2.1 (if it does not, provide copies of the authority or agreements related to their removal and copies of agreements giving the Mifflinburg Branch alternative access to the Norfolk Southern via Milton, PA) Also, specifically with respect to the

Lewisburg Section, provide the description, age, and condition and structural integrity of any structures including the bridge over the Susquehanna. Confirm that the rail on the bridge over the Susquehanna remains in place and include any reports, analysis, or estimates and information concerning its structural integrity of that bridge rendered or issued to Applicants within the last five years

B) For each the Lewisburg Section and the Mifflinburg Section, with respect to land and any land use, describe the Applicant's ownership and easement interests in each relevant parcel of the right-of-way and any realty or structures be encompassed by the Notice. Provide a listing of the name, length and width of each public and private road crossing and whether the rail remains in place at those crossings and condition of such crossings. Include a track chart showing the width of the right-of-way and any locations on each Section where the track has been removed.

C) For each the Lewisburg Section and the Mifflinburg Section, any estimates, reports, studies, or analysis issued or rendered to Applicants within the last three years with respect to the value of all track materials in intact on each Section, cost of removal of such track materials on each Section and the cost to grade the right-of-way once materials are removed and the cost to repair or replace any public or private road crossing once rail is removed. Include any estimates, reports, studies, or analysis within the last five years rendered with respect to the cost of materials, removal, repair or replacement of any structures or other non-track material item on each Section.

D) The Applicant's minimum purchase price for each Section.

E) Any other information required to be furnished by Applicants to an offeror under 49 CFR 1152.27(a) and any other information, analysis, reports and descriptions the Applicants deem relevant to determining the net liquidation value and the going concern value of each the Lewisburg and Mifflinburg Section.

2) With respect to the entire Mifflinburg Branch (MP 0.0 to MP 11.8):

A) The balance sheet and income statement for the prior three years including gross revenues for the Mifflinburg Branch, and expenses for weed suppression, maintenance, administration, insurance and other expenses charged to the Mifflinburg Branch. Descriptions of any oral agreements and copies of any written agreements with the Norfolk Southern or any operator pertaining to any rights, rates and interchange charges for access or operations on the Mifflinburg Branch and concerning access to the Norfolk Southern via Montandon at MP 0.0 and via Milton. Provide a listing of all potential customers contacted in the last three years for the purpose of developing rail traffic on the Mifflinburg Branch.

B) Provide the Applicants' minimum purchase price for the Branch

C) To the extent they are public record, any agreement for conditional sale between the Applicants any third party for the sale of the Branch and any reports or studies in possession of Applicants that justify the conditional price therein.

D) Any other information required to be furnished under 49 CFR 1152.27(a) and any other information , analysis, reports, and descriptions upon

which Applicants would rely or find relevant to determining the net liquidation value and the going concern value of the Branch.

Given uncertainty of the current state of track on the Branch and the need for a full understanding of the physical interchange capabilities on the Branch, the structural condition of the bridge over the Susquehanna and condition of track thereon, and the unknown conditions of the records, it is unlikely the information requested above can be provided to the prospective Offeror in time for reasonable analysis prior to the due date of an OFA without extensions. Therefore, an additional 60 days is requested from the due date of an OFA without extensions in order to provide Offeror with an adequate time to receive and evaluate the material provided by the Applicants such that the Offeror can develop a suitable OFA for the purchase of either the Mifflinburg Branch, that portion described above as the Mifflinburg Section, or, that portion described above as the Lewisburg Section.

Enclosed are ten copies of this Expression of Intent. Also, an additional copy is enclosed, please date stamp receipt a copy and return it to the Offeror (a self-addressed, stamped envelop for this purpose is enclosed). Please advise if additional information is necessary at this time.

Sincerely,



Andrew Wagner, Officer/Member of the
Mifflinburg Rail Company ("Offeror")
1785 Groveway Drive
Germantown, TN 38139

Enc. 10 copies (unstapled), 1 copy stapled (to date stamp and return)

cc Richard Wilson, Attorney for Applicants (two copies provided)

CERTIFICATE OF SERVICE

I hereby certify that on this _____th day of April, 2008, I caused the foregoing Expression of Intent to file and Offer of Financial Assistance to be served upon the Applicants, West Shore Railroad Corporation and Union County Industrial Railroad Company, by USPS next business day delivery addressed to the Applicant's counsel:

Wilson P.C., Richard R.
Vuono & Gray Llc
127 Lexington Avenue Suite 100
Altoona, PA 16601



Andrew P. Wagner, Officer/Member
Mifflinburg Railroad Company ("Offeror")
1785 Groveway Drive
Germantown, TN 38139

(Re: AB-1017X and AB-1018X)