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August 25, 2008

VIA ELECTRONIC FILING

Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Dear Secretary Quinlan:

This refers to STB Docket No. AB-33 (Sub-No. 269X), Union Pacific Railroad Company--Abandonment Exemption--in Osborne and Rooks Counties, KS, and STB Docket No AB 33 (Sub-No. 270X), Union Pacific Railroad Company--Abandonment Exemption--in Osborne and Smith Counties, KS, and to the Decisions of the Board, served July 28, 2008.

These two notices of exemption are due to become effective day after tomorrow, August 27, 2008, but there has been pending since August 8, 2008, the Petition of V and S Railway, LLC, for Leave to File Notice of Intent to File Offer of Financial Assistance and the Notice of Intent to Offer Financial Assistance

These petitions remain pending, and expedited action on them is urgently requested.

I certify that I this day have served copies of this letter upon Union Pacific Railroad Company by e-mailing a copy to its counsel, Mack H. Shumate, Jr., Esq.

Sincerely yours.

Fritz R. Kahn

cc: Mack H. Shumate, Jr., Esq