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August 26, 2008

VIA ELECTRONIC FILING

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

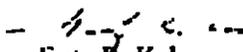
Dear Secretary Quinlan:

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 this date, August 26, 2008, allowing my client, V and S Railway L.L.C. until tomorrow, August 27, 2008, to file their offers to purchase the lines proposed for abandonment.

There will be no such offers

I certify that I have served copies of this letter upon counsel for Union Pacific Railroad Company and Kyle Railroad Company by e-mailing copies to their counsel, Mack H. Shumate, Jr., Esq., and Louis E. Gitomer, Esq., respectively

Sincerely yours,


Fritz R. Kahn

cc: Mack H. Shumate, Jr., Esq
Louis E. Gitomer, Esq

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