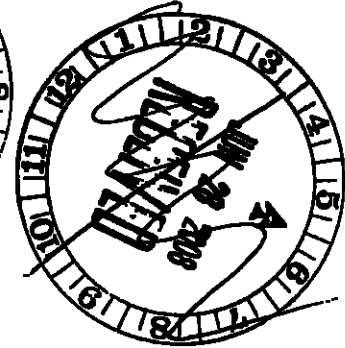




May 23, 2008
by first-class mail

The Honorable Anne Quinlan, Acting Secretary
Surface Transportation Board
395 E Street, SW, Ste. 1260
Washington, DC 20423-0001

Re: Withdrawal of Notice of Intent to File Offer of Financial Assistance

Docket No. AB-1017X – West Shore Railroad Corporation – 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 in Union County, PA

Dear Ms. Quinlan:

The purpose of this letter is to withdraw my April 29, 2008 Notice of Intent to File an Offer of Financial Assistance in connection with the above captioned abandonment and discontinuance of service proceedings. I have met with railroad and local officials and have agreed to address our interest in the Branch under alternative arrangements.

Accordingly, Mifflinburg Rail Company hereby withdraws its Notice of Intent to File an Offer of Financial Assistance and waives any and all rights that it or I may have obtained to file an Offer of Financial Assistance with respect to the Mifflinburg Branch in the above captioned proceedings

Sincerely,


Andrew Wagner, Officer Member
Mifflinburg Rail Company
1785 Groveway Drive
Germantown, TN 38139

Cc Applicant's Representative
Enc. 10 copies

ENTERED
Office of Proceedings

MAY 28 2008

Part of
Public Record

CERTIFICATE OF SERVICE

I hereby certify that on this 23rd day of May, 2008, I caused the foregoing Notice of Withdrawal of 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 first class mail addressed to Applicant's counsel:

Richard Wilson, Esq.
Vuono & Gray
127 Lexington Avenue Suite 100
Altoona, PA 16601


Andrew Wagner, Officer/Member
Mifflinburg Rail Company
1785 Groveway Drive
Germantown, TN 38139