



TAYLOR LAW FIRM, P.C.

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ENTERED
Office of Chief Counsel
June 2, 2026
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Public Record

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June 1, 2026

VIA E-FILING

Chief of Case Administration
Office of Chief Counsel
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: Docket No. AB-290 (Sub-No. 424X), Norfolk Southern Railway Company—Abandonment Exemption—in Polk County, Iowa

Docket No. AB-414 (Sub-No. 9X), Iowa Interstate Railroad, LLC—Discontinuance of Lease and Operation Authority—in Polk County, Iowa

Dear Chief of Case Administration:

On behalf of Ellis & Eastern Company (“E&E”), enclosed for filing in the above-captioned proceedings is the *Notice of Correction to Combined Filing of Ellis & Eastern Company in Opposition to the Petition for Exemption; Comments as an Interested Party; and Motion for Leave to File a Late-Filed Expression of Intent to File an Offer of Financial Assistance* (the “Combined Filing”).

The Notice of Correction corrects paragraph 7 of Clark Meyer’s Verified Statement.

Pursuant to the Board’s notice served May 4, 2026, copies of the Combined Filing are being served concurrently by e-mail on William A. Mullins (wmullins@mullinslawgroup.net), Mullins Law Group PLLC, counsel for Norfolk Southern Railway Company; and on Onna B. Houck (obhouck@iaisrr.com), Vice President and Chief Legal Officer, Iowa Interstate Railroad, LLC. Courtesy copies are being sent to Spencer M. Naake (snaake@mullinslawgroup.net) and Crystal Zorbaugh (czorbaugh@mullinslawgroup.net) at Mullins Law Group PLLC.

TAYLOR LAW FIRM, P.C.

June 1, 2026

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If you have any questions concerning this filing, please contact the undersigned at 605-906-0000 or john.taylor@taylorlawsd.com.

Respectfully submitted,



John Taylor

Counsel for Ellis & Eastern Company

Enclosures: As described above

cc: William A. Mullins, Mullins Law Group PLLC - wmullins@mullinslawgroup.net

Onna B. Houck, Iowa Interstate Railroad, LLC - obhouck@iaisrr.com

Spencer M. Naake, Mullins Law Group PLLC - snaake@mullinslawgroup.net

Crystal Zorbaugh, Mullins Law Group PLLC - czorbaugh@mullinslawgroup.net

Mark C. Ackelson, Iowa Natural Heritage Foundation – info@inhf.org

Andrea Chase, Iowa Natural Heritage Foundation – achase@inhf.org

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

**Docket No. AB-290 (Sub-No. 424X)
NORFOLK SOUTHERN RAILWAY COMPANY—ABANDONMENT EXEMPTION—
IN POLK COUNTY, IOWA**

**Docket No. AB-414 (Sub-No. 9X)
IOWA INTERSTATE RAILROAD, LLC—DISCONTINUANCE OF LEASE AND
OPERATION AUTHORITY—IN POLK COUNTY, IOWA**

**NOTICE OF CORRECTION TO COMBINED FILING OF ELLIS & EASTERN
COMPANY DATED MAY 26, 2026**

Ellis & Eastern Company (“EE”), through undersigned counsel, respectfully submits this Notice of Correction to the Reply of Ellis & Eastern Company in Opposition to the Petition for Exemption; Comments as an Interested Party; and Motion for Leave to File a Late-Filed Expression of Intent to File an Offer of Financial Assistance, filed in the above-captioned proceedings on May 26, 2026 (the “Combined Filing”).

The purpose of this Notice is to correct Paragraph 7 of the Verified Statement of Clark Meyer, President of EE, which was filed as Exhibit 1 to the Combined Filing. As originally filed, Paragraph 7 stated:

“EE is a rail carrier and will obtain the operating authority necessary to provide common-carrier rail service over the Line, and is willing and able to do so. EE will provide such service directly, and anticipates it will interchange with BNSF, UP, NSR and will obtain an overhead trackage agreement with IAIS to serve shippers on the Line.”

EE has been advised that the foregoing language could be read to suggest that EE has communicated with the Iowa Interstate Railroad, LLC (“IAIS”) regarding trackage rights, haulage, or other operating arrangements over IAIS trackage, or that an arrangement with IAIS is in progress. EE has had no such communications with IAIS, and no such reading was intended. EE accordingly amends and supersedes the Verified Statement as set forth in the Amended Verified Statement of Clark Meyer attached hereto as **Amended Exhibit 1**. The only substantive change is the revision of Paragraph 7; all other paragraphs of the Verified Statement remain unchanged in substance.

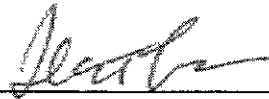
EE respectfully requests that the Board substitute the Amended Verified Statement attached hereto as Amended Exhibit 1 for the Verified Statement originally filed as Exhibit 1 to the Combined Filing, and that the Amended Verified Statement be deemed part of the record in the above-captioned proceedings as of the date of this Notice.

EE regrets any confusion the original Paragraph 7 may have caused IAIS, NSR, or the Board.

Respectfully submitted,

Ellis & Eastem Company
1500 North Sweetman Place
Sioux Falls, SD 57107

APPLICANT



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Attorneys for:

ELLIS & EASTERN COMPANY

Dated: June 1, 2026

CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of June, 2026, a copy of the foregoing was served by e-mail and first-class mail on the following:

William A. Mullins
Mullins Law Group PLLC
2001 L St., N.W., Suite 720
Washington, DC 20036
wmullins@mullinslawgroup.net
with courtesy copies to
 Spencer M. Nakke: snaake@mullinslawgroup.net
 Crystal Zorbaugh: czorbaugh@mullinslawgroup.net
(counsel for Norfolk Southern Railway Company)

Onna B. Houck
Iowa Interstate Railroad, LLC
203 2nd Street, SE, Suite 500
Cedar Rapids, IA 52404
obhouck@iaisrr.com
(for Iowa Interstate Railroad, LLC)

Mark C. Ackelson
Iowa Natural Heritage Foundation
505 Fifth Avenue Suite 444
Insurance Exchange Building
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Attorneys for:

ELLIS & EASTERN COMPANY

EXHIBIT 1 (AMENDED)
AMENDED VERIFIED STATEMENT OF CLARK MEYER
PRESIDENT, ELLIS & EASTERN COMPANY
(Financial Responsibility)

This Amended Verified Statement amends and supersedes, in its entirety, the Verified Statement of Clark Meyer filed as Exhibit 1 to the Combined Filing of Ellis & Eastern Company dated May 26, 2026, in Docket Nos. AB-290 (Sub-No. 424X) and AB-414 (Sub-No. 9X).

I, Clark Meyer, being duly sworn, state as follows:

1. I am the President of the Ellis & Eastern Company ("EE"). I am authorized to make this Verified Statement on behalf of EE. I have personal knowledge of the matters stated herein, and they are true and correct.
2. EE is a South Dakota corporation and a Class III short-line railroad and common carrier with its principal place of business at 1500 N. Sweetman Pl., Sioux Falls, SD 57107. EE operates approximately 68.38 miles of rail in southeast South Dakota and southwest Minnesota. EE is a wholly owned subsidiary of the Knife River Corporation, and EE connects and interchanges with the BNSF and Union Pacific ("UP") as part of its operations in South Dakota and Minnesota.
3. EE is preliminarily financially responsible within the meaning of 49 C.F.R. § 1152.27(c)(1)(i) and is prepared to file an offer of financial assistance to purchase the approximately 12.2-mile rail line at issue in this proceeding, together with the Clive Spur (the "Line"), and to continue common-carrier rail service over it.
4. As of December 31st, 2025, EE had total assets of approximately \$12.2M, total liabilities of approximately \$3.4M, and net worth (stockholders' equity) of approximately \$8.8M. EE's unaudited financial statements are attached as Attachment A.
5. EE has, or has access to, sufficient financial resources to pay the purchase price for the Line. Specifically, EE has financial support from its parent, Sweetman Const. Co. d/b/a in South Dakota as Knife River, evidenced by the 2025 Knife River Corporation audited financial statements attached as Attachment B.
6. EE has, or has access to, sufficient resources to cover the costs of continued common-carrier service over the Line, including any cash operating losses, for the period required under 49 C.F.R. § 1152.27. This conclusion is based on EE's projected operating revenues and costs for the Line, available working capital, and parent support, as summarized in Attachment C.
7. EE is a rail carrier and will obtain the operating authority necessary to provide common-carrier rail service over the Line, and is willing and able to do so. If EE acquires the Line, EE will pursue such interchange, trackage, operating, or other arrangements with one or more connecting rail carriers as may be necessary to serve the shippers located on the Line.

8. Based on the foregoing, EE is financially responsible within the meaning of 49 U.S.C. § 10904 and 49 C.F.R. § 1152.27, and is prepared to consummate the purchase of the Line and to continue rail service.

VERIFICATION

I, CLARK MEYER, declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on June 1, 2026.

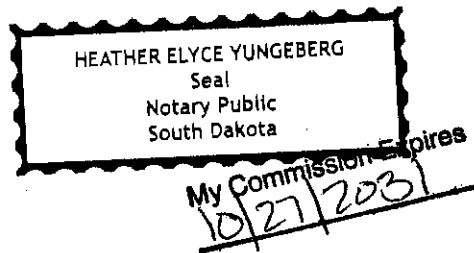
Clark Meyer
CLARK MEYER

STATE OF SOUTH DAKOTA)
)
) :SS
)
COUNTY OF MINNEHAHA)

On June 1, 2026, before me, the undersigned officer, personally appeared Clark Meyer, known to me or satisfactorily proven to be the person whose name is subscribed as President of the Ellis & Eastern Company, and acknowledged that he executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.


 Notary Public
 My commission expires: 10/27/2031



Attachments:

- Attachment A — Financial Statements of EE
Attachment B — Knife River Corporation 2025 Audited Financial Statements
Attachment C — Knife River Corporation Financial Support Letter