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January 25, 2006

Ms. Christa Dean
Section for Environmental Analysis
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: Indiana Rail Road Company Planned
Rail Line Construction and Operation
at Sullivan, Indiana
Disclosure Statement

Dear Ms. Dean:

As requested by your agency, Skelly and Loy, Inc. is enclosing a completed Disclosure Statement to certify that Skelly and Loy, Inc. has no financial or other interests in the outcome of the proposed petition regarding the Indiana Rail Road Company's planned rail line construction.

Should you have any questions concerning this information, or Skelly and Loy in general, please do not hesitate to call me at the above telephone number.

Sincerely yours,

SKELLY and LOY, Inc.

Marintha K. Bower, P.E.
Director of NEPA and Transportation Services

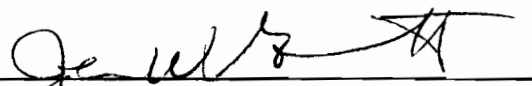
Enclosure

cc: Sandra Basehore
Sandi Bell/Margy Coyne
Jacque Foster
1605371-Q
File: STB Disclosure Trans Letter - final.wpd

SURFACE TRANSPORTATION BOARD

DISCLOSURE STATEMENT

On behalf of Skelly & Loy, I certify that Skelly & Loy has no financial or other interests in the outcome of the prospective petition regarding the Indiana Rail Road Company planned rail line construction and operation in Sullivan, Indiana.

Signature: 

Printed Name: JOAN W. GANNETT

Title: PRESIDENT

Date: 1/25/06