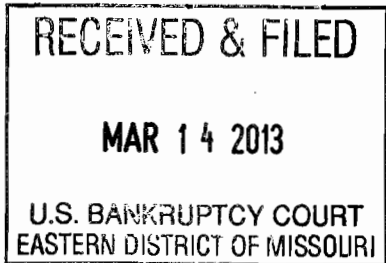


UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MISSOURI



In re:

BIG EAGLE RAIL, LLC.

Case No. 12-52028
Chapter 11

Debtor.

WITHDRAWAL OF PROOF OF CLAIM

The West Virginia State Tax Department, a creditor, hereby **withdraws** its Proof of Claim in this matter.

TYPE OF CLAIM: **Priority**

DATE OF CLAIM: **11/1/2012**

CLAIM AMOUNT: **\$1,000.00**

CLAIM NUMBER: **354**

WEST VIRGINIA STATE TAX DEPARTMENT

By: 

Chrissy E. Evans-Paralegal
West Virginia State Tax Department
P.O. Box 766
Charleston, WV 25323-0766
(304) 558-0738

Date: March 7, 2013