

# **EXHIBIT 8**



**6 Fairview Ave. P.O. Box 460 Rosendale, New York 12472-0460  
845-658-8200**

Faxed to #703 351-3659

3 December 2007

Ms. Margaret L. Milroy  
Assistant General Counsel  
Financial Services & Compliance  
Verizon  
1515 North Courthouse Road  
Suite 500  
Arlington, Va. 22201

 **COPY**

**Re: NOTICE  
Account No. 845-658-8200 293-245**

Dear Ms. Milroy:

I am in receipt of your letter dated 18 October 2007 where you have determined that there is a total amount past due of \$11, 378.80 for the above-referenced account. I must refute that determination. The above account phone number is John Rahl's and The Wallkill Valley Railroad Company's. It has previously been mutually agreed by Verizon and Wallkill that the phone service remains connected. This agreement was with, Mr. Patrick Lee, Chief Counsel for Verizon.

**I HEREY GIVE YOU NOTICE** that Verizon is in breach of the line crossing agreement signed in 1992 for multiple locations with Wallkill.

**I HEREBY GIVE YOU ADDITIONAL NOTICE** that a fiber optic line was installed by Verizon at Route 32, south of the City of Kingston, New York. This line crossing constitutes theft of franchise rights from Wallkill. The installation of this fiber optic line is a clear violation of the 1992 line crossing agreement and is a trespass. I request and demand payment. Verizon must cease their theft and trespass before January 2008. All amounts due Wallkill for said theft and trespass shall be treble pursuant to statutes governing damage to railroads.

**I HEREBY GIVE YOU FURTHER NOTICE** that the amount of \$11,378.80, as determined by Verizon, is duly noted as setoff.

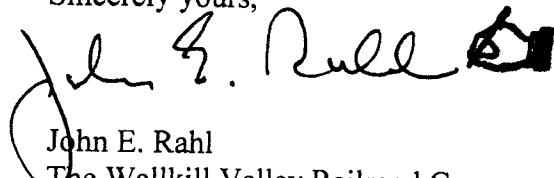
As a brief background, Wallkill's course of business with Verizon, during Mr. Patrick Lee's tenure as Chief Counsel for Bell Atlantic/Verizon, was conducted in an atmosphere of the highest competency regarding the factors of General Law, Personal Property Law, Real Property Law and Railroad Law. Notwithstanding advocacy of each entity's better interest arising during the reconciliation of matters on the table, all negotiations would commensurate within a reasonable time-frame with satisfactory agreements.

Since Mr. William Belcerski, Senior Counsel, replaced Patrick Lee in negotiations with Wallkill, all good faith business decorum has ceased regarding scheduled inventories, required construction notices and subsequent licensing negotiation, including a willingness to step in as third-party mediator of unauthorized pole attachments. All of these previous attributes on the part of Verizon has been replaced with the defiant and bullying attitude of Mr. Belcerski. His recalcitrant attitude has put Verizon in contempt regarding the duly filed 1992 Deed of Easement with Wallkill.

Therefore, today, if the opportunity to address or notify the Board of Directors and Stockholders, I would inform them that there are many breaches in contracts incurred on Wallkill's ROW with a disdain of your ultimate third party attachment responsibility, and have allowed a process of proffering undue leveraging regarding reciprocal business accounts which are still open and unresolved at this time. I would also say that you are engaged in racketeering practices well defined in Federal Rico Statutes.

In conclusion, the \$11,378.80 is but a mere pittance compared to the amount now owed to Wallkill. Further, I view your letter as undue leveraging and mail fraud. Should Verizon attempt to enforce the amount you so indicate by termination of service, collection, or fail to resolve the damages caused by theft and trespass, then, as set forth in the herein above notice, Wallkill will commence the appropriate legal action after the first of January 2008.

Sincerely yours,

 ORIGINAL

John E. Rahl  
The Wallkill Valley Railroad Company

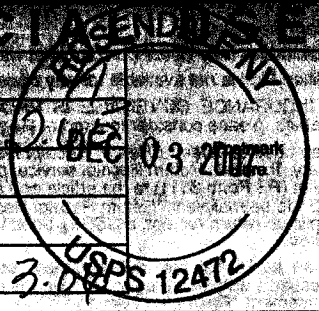
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\*\*\* TX REPORT \*\*\*  
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TRANSMISSION OK

TX/RX NO	4163	
CONNECTION TEL		703 351 3659
SUBADDRESS		
CONNECTION ID		
ST. TIME	12/03 10:51	
USAGE T	01'09	
PGS. SENT	2	
RESULT	OK	

Official Business  
Penalty for Private Use  
Postage and Fees  
OFFICIAL BUSINESS

Postage	\$ 1.00
Certified Fee	2.00
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 3.00



\*\*\*\*\*  
 TX REPORT  
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4163  
 703 351 3659

12/03 10:51  
 01'09  
 2  
 OK

Sent To  
 Mr. M. Milroy - VERIZON  
 Street, Apt. No. Suite 500  
 or PO Box No. 1515 No. COURT HOUSE ROAD  
 City, State, Zip+4  
 ARLINGTON, VA. 22201

PS Form 3800 August 2006 See Reverse for Instructions

CASH T 3.00  
 CHANGE .00

\*\*\* THANK YOU \*\*\*