

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC
RAILWAY, LTD.

Debtor.

Chapter 11
Case No. 13-10670

**DECLARATION OF MICHAEL ST. PATRICK BAXTER, ESQ.,
IN SUPPORT OF THE APPLICATION FOR ORDER, PURSUANT TO SECTIONS 327
AND 328 OF THE BANKRUPTCY CODE, AUTHORIZING THE EMPLOYMENT OF
COVINGTON & BURLING LLP, AS SPECIAL REGULATORY COUNSEL
TO THE TRUSTEE, NUNC PRO TUNC TO AUGUST 21, 2013**

I, MICHAEL ST. PATRICK BAXTER, under penalty of perjury, say as follows:

1. I am a partner in the firm of Covington & Burling LLP ("Covington"), 1201 Pennsylvania Avenue, NW, Washington, D.C. 20004-2401. I am admitted to practice law before the District of Columbia Court of Appeals, the United States District Court for the District of Columbia, the United States District Court for the District of Maryland, the United States Court of Appeals for the District of Columbia Circuit, and the United States Supreme Court. I am authorized to make this Declaration on Covington's behalf.

2. I submit this Declaration in the above-captioned chapter 11 case ("Case") of Montreal Maine & Atlantic Railway, Ltd. ("Debtor"), pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure ("Fed. R. Bankr. P") and Rule 2014-1 of the Local Bankruptcy Rules for the District of Maine ("Local Rules"), in support of Robert J. Keach's ("Trustee") Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Covington & Burling LLP, as Special Regulatory Counsel for the Trustee *Nunc Pro Tunc* to August 21, 2013.

3. This Declaration is based either upon my personal knowledge and belief, or upon client/matter and accounting records of Covington reviewed by legal and administrative personnel of Covington acting under my direction.

Disinterestedness of Professionals

4. The Trustee seeks to engage Covington as special regulatory counsel pursuant to Section 327(e) of the Bankruptcy Code. The proposed engagement letter is attached as **Exhibit A** to this Declaration. Neither I, Covington, nor any partners or associates thereof, insofar as I have been able to ascertain, represents or holds any interest adverse to that of the Debtor with respect to the matters upon which the Trustee seeks to retain Covington.

5. Neither I, Covington, nor any partners or associates thereof, insofar as I have been able to ascertain, is so connected with any Bankruptcy Judge of the District of Maine, the United States Trustee for Region 1, or any person employed in the Office of the United States Trustee in Portland, Maine, as to render the appointment of Covington as special regulatory counsel to the Debtors improper under Fed. R. Bankr. P. 5002(b).

6. Pursuant to Fed. R. Bankr. P. 2014(a), Covington has conducted a search of its computerized database for its connection to the persons and entities listed on **Exhibit B** (“Parties in Interest”) to this Declaration. Based on this conflicts search, Covington’s connections with the Parties in Interest are disclosed below. Covington believes that none of those connections disqualify Covington from serving as special regulatory counsel under Section 327(e) of the Bankruptcy Code.

7. In 2003, Covington represented the Debtor and its corporate affiliate Rail World Inc. in connection with the purchase of the assets of Bangor & Aroostook Railroad, et al. Since then, Covington has represented the Debtor (as well as Montreal Maine & Atlantic Railway Corp. and its other subsidiaries) on numerous financing transactions (including commercial

negotiations with respect to its outstanding Credit Facility with the Federal Railroad Administration), commercial contract matters, and regulatory, litigation and advisory matters, all unrelated to the Case. Covington also provided advice to the Debtor in July 2013 regarding its initial response to the derailment. Covington has not provided advice to the Debtor since the petition date.

8. Covington has represented (but does not currently represent) Rail World Inc., Earlston Associates Limited Partnership (the majority stockholder of Montreal Maine & Atlantic Railway Corp.) and certain other stockholders of Montreal Maine & Atlantic Corp. on other matters unrelated to this Case and not adverse to the Debtor.

9. As a result of our conflicts search, I have determined that Covington currently represents or has represented in the past, in matters wholly unrelated to this Case, the Parties in Interest or affiliates of such parties as set forth in Exhibit C to this Declaration. Although the foregoing representations do not appear to be relevant under the applicable provisions of the Bankruptcy Code, including Section 327(e), we are disclosing them out of an abundance of caution. Covington has not and will not represent such party in any matter related to this Case.

10. Within the 12-month period prior to the petition date, Covington received the aggregate amount of \$15,990.80 from Montreal Maine & Atlantic Railway for legal services rendered prior to the petition date. On the petition date, Covington was owed a total of \$1,280.49, which amount Covington has written off, and accordingly Covington is not a creditor of the Debtor.

11. Covington states pursuant to Bankruptcy Rule 2016(b) that it has not shared, or agreed to share: (a) any compensation it has received or may receive with another party or person, other than with the partners and employees of Covington; or (b) any compensation another person or party has received or may receive in connection with the Case.

12. Covington is a large international law firm with a diverse practice. Through Covington's administrative personnel acting under my direction, we have made a diligent effort to identify material connections with the Parties in Interest. It is possible that there could be some relationship of which I am not aware but I have no reason to believe that such is the case. If Covington in any subsequent conflicts search identifies any new connections related to the Case, Covington will inform the Court, the Office of the United States Trustee, and parties-in-interest who are entitled to notice.

Services to Be Rendered

13. In accordance with Local Rule 2014-3, the professional services that Covington will render to the Trustee may include some or all of the following:

- (a) Providing consulting and legal services necessary to obtain authorizations from the Surface Transportation Board ("STB"), the Federal Railroad Administration ("FRA"), and/or the United States Department of Transportation ("DOT") required in connection with the Case or the Canadian Case;
- (b) Assisting the Trustee in any investigations, proceedings, litigation, negotiations, and transactions before the STB, FRA, and/or DOT;
- (c) Preparing and filing any and all necessary or desirable STB, FRA, and/or DOT pleadings;
- (d) Appearing at any and all necessary or desirable administrative proceedings that may be brought before the STB, FRA, and/or DOT;
- (e) Providing regulatory legal services and advice to the Trustee in connection with the Canadian Case; and
- (f) Providing regulatory legal services and advice to the Trustee in connection with the Case.

Professional Compensation

14. Covington intends to apply for compensation for professional services rendered in connection with the Case, subject to approval of this Court and in compliance with the applicable provisions of the Bankruptcy Code, Fed. R. Bankr. P., the Local Rules, the United

States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, and applicable orders of this Court. Covington will seek to be compensated on an hourly basis, plus reimbursement of actual, necessary expenses and other charges that Covington incurs in connection with the Case.

15. Covington's hourly rates are set at a level designed to fairly compensate it for the work of its attorneys and paraprofessionals, and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned and are adjusted by Covington from time to time, typically as of January 1. Michael L. Rosenthal and I will be primarily responsible for providing the requested legal services. Other lawyers and paraprofessionals may be called upon as needed. Mr. Rosenthal's and my customary hourly rates are currently \$715 and \$880 respectively. The customary hourly rates for other lawyers currently range from \$280 for junior associates to \$965 for senior partners. Our customary hourly rates for legal assistants currently range from \$200 to \$360.

16. Mr. Rosenthal chairs Covington's Transportation Practice Group. He represents clients before federal administrative agencies, and in federal and state courts, and he advises them on transportation and competition law. He has represented railroad clients in a broad array of proceedings before the Surface Transportation Board, including railroad acquisition and control transactions, industry-wide rulemakings, rate reasonableness challenges, and abandonment proceedings. He has also represented transportation clients in connection with mergers, joint ventures, government investigations, and private litigation.

17. Mr. Baxter heads Covington's Washington, D.C. bankruptcy practice and is nationally recognized for his expertise in bankruptcy matters. In 2003, he successfully represented the Debtor and its corporate affiliate Rail World Inc. in connection with the purchase of the assets of Bangor & Aroostook Railroad, et al. He also represented Union

Pacific Railroad as the largest creditor in the Chapter 15 cross-border bankruptcy of Railpower Hybrid Technologies. Mr. Baxter is a Fellow of the American College of Bankruptcy, a Conferee of the National Bankruptcy Conference, a Founding Member of the International Insolvency Institute, a member of The American Law Institute, and an adjunct professor of law at The George Washington University Law School, where he teaches a course on business bankruptcy.


18. Covington customarily charges its clients for the costs of actual and necessary expenses incurred in the representation of that client. Such expenses include, but are not limited to, long-distance telephone charges, postage and overnight delivery charges, facsimile charges, photocopying charges, messenger and courier charges, computerized legal research charges, mileage and travel expenses, costs of litigation-related vendors, and court costs and disbursements. Subject to this Court's approval and the limitations of the Court's Local Rules (including the Standard Maine Expense Level List), Covington will charge the Trustee for these expenses in a manner and at rates consistent with charges made generally to Covington's other clients.

19. Covington specifically reserves the right to seek fee enhancements or bonuses to the extent permitted by applicable law.

20. No promises have been received by Covington nor by any partner, counsel, or associate thereof as to compensation in connection with the Case other than in accordance with the provisions of the Bankruptcy Code.

21. In accordance with Local Rule 2014-1(b), I certify under penalty of perjury that the foregoing is true and correct.

Dated: August 27, 2013



Michael St. Patrick Baxter, Esq.
COVINGTON & BURLING LLP
1201 Pennsylvania Avenue, NW
Washington, DC 20004-2401
(202) 662-6000

COVINGTON & BURLING LLP

BEIJING BRUSSELS LONDON NEW YORK
SAN DIEGO SAN FRANCISCO SEOUL
SHANGHAI SILICON VALLEY WASHINGTON

MICHAEL ST. PATRICK BAXTER
1201 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004-2401
T 202.662.5164
mbaxter@cov.com

August 21, 2013

Robert J. Keach, Esq.
Chapter 11 Trustee of
Montreal Maine & Atlantic Railway Ltd.
c/o Bernstein, Shur, Sawyer & Nelson P.A.
100 Middle Street
P.O. Box 9729
Portland, Maine 04104-5029

Re: Montreal Maine & Atlantic Railway, Ltd. (Case No. 13-10670)

Dear Bob:

We are very pleased to confirm that we will represent the you in your capacity as the Chapter 11 Trustee (“**Trustee**”) of Montreal Maine & Atlantic Railway, Ltd. (“**MM&A**”), pending in the U.S. Bankruptcy Court for the District of Maine (“**Bankruptcy Court**”). We appreciate the opportunity to work with you.¹ Our role will be as special regulatory counsel to the Trustee, pursuant to Section 327(e) of the Bankruptcy Code.

We understand that the Trustee will be our client in this representation, and not you, personally, your law firm or its partners.. If by subsequent agreement our services are extended to other matters, the provisions of this letter will also apply to that representation unless it is otherwise agreed in writing.

I will be in charge of the engagement. My colleague Michael L. Rosenthal and I will be primarily responsible for the legal services. Other lawyers may be called upon as needed. Our statements will be rendered as required by the applicable Bankruptcy Rules and the rules,

¹ Covington & Burling LLP is a limited liability partnership organized under the laws of the District of Columbia. Under this form of partnership, a partner’s personal assets are not subject to claims against the firm (and other partners) based on contracts, professional negligence or other liability unless the partner is personally liable based on his or her own conduct.

COVINGTON & BURLING LLP

Chapter 11 Trustee of
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orders and practices of the Bankruptcy Court. The allowance of legal fees is subject to the review and approval of the Bankruptcy Court. Our fees will be paid from the bankruptcy estate of MM&A.

Charges for lawyers, legal assistants and other professionals will be at our regular hourly rates in effect when the services are rendered. The hourly rates for Mike Rosenthal and me are currently \$715.00 and \$880.00 respectively. Hourly rates for other lawyers range from \$280 for junior associates to \$965 for senior partners; and for legal assistants from \$200 to \$360. The rates for particular individuals are adjusted from time to time, typically as of January 1.

Our statements will include charges for support services incurred on the Trustee's behalf, such as printing, duplicating, transcripts, computer research, telecommunications, any secretarial overtime attributable to your special needs, mail, deliveries and the like, as well as out-of-pocket costs, such as travel.

As you know, Covington represented MM&A, and its corporate affiliate Rail World Inc. in connection with the purchase of the assets of Bangor & Aroostook Railroad et al. in 2003. Since then, we have represented MM&A (as well as MM&A Corp. and its other subsidiaries) on numerous financing transactions, some commercial contract matters, and some regulatory, litigation and advisory matters, all unrelated to this bankruptcy case. We also provided advice to MM&A in July 2013 regarding its initial response to the derailment in Canada. We have represented (but do not currently represent) Rail World Inc., Earlston Associates Limited Partnership (the majority stockholder of MM&A Corp.) and certain other stockholders of MM&A Corp. on other matters unrelated to this bankruptcy case and not adverse to MM&A.

Except as disclosed above, our records reveal no existing representation of another client adverse to the Trustee or to MM&A with respect to the matter on which Covington is to be engaged by the Trustee. Our records also reveal no existing representation in another matter of another client which is an adverse party to the Trustee or MM&A in this matter. Without the Trustee's prior consent, we will not undertake any adverse representation in the future that is substantially related to this representation, nor will we undertake any substantially related adverse representation with respect to any other matter we may subsequently undertake on the Trustee's behalf.

The Trustee consents (i) to our representing as clients, in other matters in which they are not adverse to the Trustee, parties who are adverse to the Trustee in matters in which we do represent the Trustee, and (ii) to our representing clients in business transactions, counseling, litigation, legislation or other matters in which they are adverse to the Trustee provided that any such matter has no substantial relationship to any matter in which we represent or have represented the Trustee.

COVINGTON & BURLING LLP

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You agree that both you and our firm may use electronic devices and Internet services to communicate with each other and forward documents notwithstanding some risk that such communications may be intercepted by and disclosed to unauthorized parties. You agree that the benefits of using such technology outweigh the risks of unauthorized disclosure.

I trust this letter accurately states our mutual understanding. If you have questions about any aspect of it, please let me know promptly. Otherwise, I would appreciate your confirming our understanding by signing and returning a copy of this letter to me.

I very much appreciate that you selected Covington to assist you, and we look forward to working with you on this matter.

Sincerely,

Michael St. Patrick Baxter

AGREED:

CHAPTER 11 TRUSTEE OF
MONTREAL MAINE & ATLANTIC RAILWAY, LTD.

Robert J. Keach

DEBTOR

Montreal Maine & Atlantic Railway, Ltd.

DEBTORS' AFFILIATES

Montreal Maine & Atlantic Ltd.

Montreal Maine & Atlantic Canada Co.

Rail World Inc.

Rail World Holdings LLC

Earlston Associates L.P.

Pea Vine Corporation

Rail World Poland LLC

Rail World Estonia LLC

Rail World BV

Rail World Locomotive Leasing LLC

The San Luis Central R.R. Co.

Navirail Ou

Rail Polska Sp. Zo.o.

AS Baltic Rail

LMS Acquisition Corp.

UNITED STATES BANKRUPTCY JUDGES-MAINE

Honorable James B. Haines

Honorable Louis H. Kornreich

UNITED STATES TRUSTEE REGION 1 - PORTLAND

William K. Harrington - U.S. Trustee, Region 1

Stephen Morrell - Assistant U.S. Trustee, Portland

Jennifer Pincus - Trial Attorney, Portland

Amy Gaudrault - Bankruptcy Analyst, Portland

Sarah Farwell - Paralegal Specialist, Portland

Lynn Whiting - Legal Assistant, Portland

CREDITORS AND NOTICE PARTIES

Bangor Savings Bank

Bernstein, Shur, Sawyer & Nelson

Brotherhood of Locomotive Engineers and Trai

Eastern Maine Railway Company

Estates of David Lacroix Beaudoin

Estates of Marie Alliance, et al

Estates of Stephanie Bolduc

GATX Corporation

Indian Harbor Insurance Company

Internal Revenue Service

Maine Department of Transportation

Maine Northern Railway Company

Maine Revenue Services

Montreal Maine & Atlantic Railway Ltd.

New Brunswick Southern Railway Company
State of Maine
United States of America
Unofficial Committee of Victims
Wheeling & Lake Erie Railway Company
XL Insurance Company, Ltd.
202 Harlow Street
AC Electric Corp.
ALK Technologies
Abercorn, Village
Acadian Springs
Advanced Railcar Tooling
Aetna
Aetna Inc.
Airgas East
Airtek
Allen, Jordan
Alliance Benefit Group
American Express
American Industries Midland
American Short Line & Regional RR Assoc.
Ames, Ronald Jr.
Anderson, Gregory
Anderson, Joshua
Anderson, Victor
Andersons
Applied Industrial Technologies
Archer, Clayton Sr.
Archer, Steven
Armand Duhamel & Fils Inc.
Arnold, Glendon
Arnold, Stephen
Atlantic Communications Inc.
Atwood, Christopher
Auberge H.J.P. Inc.
Austins Rubbish & Roll-Off Service
Bacon Printing Company
Baker, Newman, Noyes LLC
Bangor Hydro-Electric
Bangor Hydro-Electric Co.
Bangor Pipe & Supply, Inc.
Baranek, Jocelyne
Barker, Steven
Barnett, Brad
Bartlett, Kerry
Beals, Jonathan
Beaudry, Jason

Beaulie, Fernand
Beaulieu, Gregg
Bedard, Sandy (for Michel Guertin, Jr.)
Bell Canada
Bell Canada
Bell Mobilite Paging
Bell Mobility
Belt Railway Co. of Chicago
Bensen, Bradford
Benson, Anders
Betschner, Robert J.
Birkel, Jason
Bishop, James
Bishop, Tyler
Black Box Canada Corp.
Black Box Corporation
Black's Transfer Ltd.
Black, David
Black, Jeffrey
Black, Thomas
Blackie, Jacob
Blake, Andrew
Boone, Benjamin
Bourdon, Yves
Boutiller, Everett Jr.
Brackett, Kenneth
BRACKETT, KRIS
Brawn, Daniel
Breen, Derek
Breton, Derek
Breton, Real (for Genevieve Breton)
Brewer, Jeffrey
Briggs, Jarod
Brisley, Roy
Brooks, Cynthia
Brown's Welding & Steel, Inc.
Brunswick Terminal, Inc.
Budge, Paul
Budget Document Technology
Bumford, Jason
Burkhardt, Edward
Burkhardt, Edward
Burlington Northern Santa Fe
Burpee, Dennis
Burpee, Jay
Burpee, Matthew
Bussell, Christopher

Butler, Rob
Butler, Robert
C. Daigle & Fils Inc.
C.S. Des Sommets
Cadieux, Eric
Cahill, Sean
Cail, Michael
Cain, Warren Sr.
Caldwell, Christopher
Calkins Sand & Gravel, Inc.
Cameron, Richard
Campbell, Robert
Canadian National
Canadian National Railways
Canadian Pacific Ltd.
Canadian Pacific Railway
Canadian Pacific Railway
Canadian Pacific Railway Co.
Canteen Service Co.
Canton De Bedford
Canton De Hampden
Canton De Lingwick
Canton De Westbury
Carr, Christopher
Carroll, Michael
Casey Associates
Castilaw, David
Cattron Theimeg
Caverly, Cathy
Central ME Septic & Portable
Central Maine Power
Chasse, Rodney
Chouinard, David
Cianchette, Michael
Clark, Bryce
Clark, F. Alan
Clark, Jarrad
Clean Harbors Environmental Svcs.
Cleary, William
Clement, Richard
Clement, Samuel
Clifford Bottling Ltd.
Cline Chiropractic Center
Coiley, Michael
Cole International, Inc.
Cole Land Co.
Collier, Keith

Collier, Marvin
Collier, Todd
Communication Plus
Condon, Albert
Condor Signal & Communications
Conlogue, Hazen
Conlogue, Paul
Coop, Regionale D'Electricite
Copeland, James
Corbin, Michael
Cormier, Shane
Cote, Robert
Cottle, Timothy
Cousins, Douglas
Cousins, Douglas
Covington & Burling
Cox, Kevin
Cullen, Adam
Cullen, Jerry
Cunningham, Vernon IV
Currie, Stephen
Custeau, Jeremy (Estate of Real Custeau)
Custeau, Richard (Est. of Real Custeau)
Custeau, Simon (Estate of Real Custeau)
Custeau, Sylvie (Estate of Real Custeau)
Cyr, Christopher
DJI, Inc.
DPTS Marketing, LLC
Dakota Petroleum Transport Solutions LLC
Dakota Plains Marketing, LLC
Dakota Plains Transloading, LLC
Damboise, Jeannot
Damon, Joshu
Dan Pepin Excavating
Darneille, John
Davanac, Inc.
De Vors, Lane
Deabay, Chad
Deabay, Eric
Deabay, Joel
Dead River Company - MLKT
Debroussailleurs GSL, Inc.
Delaware & Hudson RWY Co-Car A
Dell Canada
Dell Canada
DELL FINANCIAL SERVICES
Dell Marketing L.P.

Demers, Kevin
Derek Thomas Deringer
Dick's Taxi
Dietterich, David
Dion, Omar
Distribution D'Eau R.C. Inc.
Dome, Warren
Donohue Railroad Equipment
Doore, Wayne Jr.
Dow, Andrew
Doyon Caron, William
Dubois Poulin, Therese (Denise Dubois)
Dumas-Chaput, Alexia (Mathieu Pelletier)
Durant, Jeffrey
Durox Company
EPA New England, Region 1
Earl Gerrish & Sons, Inc.
East Millinocket Waste Water
Eastern ME Electric COOP
Ed Pelletier & Sons Co.
Edwards, Dennis
Edwin Bohr/Electronics, Inc.
Electro Wire, Inc.
Electro-Mag
Ellison, Robert
Emery, Gary
Emery, Joseph, Jr.
Emery, Kevin
Enterprise Fleet Services
Enterprise Rent-A-Car
ENTERPRISE RENT-A-CAR
Enterprises Electriques
Entreprises Electriques
Equipements Labrecque Inc.
Excavation Roger Lussier
F.W. Webb Company
Fairfield Inn Bangor
Fairpoint Communications
Fairpoint Communications
Fairpoint Communications
Falkner Laboratories, Inc.
Farmer, Zachary
Farrar, Darrell
Farrell, Rosenblatt & Russell
Fastenal Company
FedEx
Ferguson, Charles III

Fessenden, John
Files, Brian Jr.
First Union Rail
Fitzpatrick, Martin Jr.
Flex Leasing I, LLC
Flynn Wirkus Young
Foran, Justin
Forrest, Paul
Fortin, Mark
Fortin, Thomas
Fortin-Bolduc, Lisette (Stephane Bolduc)
Foss, James
Foster, David
Four Points Sheraton
Fournier, Lomen
Fowles, Anthony
Fred's Plumbing & Heating
Furrow, Matthew
G.H. Berlin Windward
GATX Corporation
GE Transportation Parts, LLC
GNB Industrial Power
GWI Leasing Corporation
Gagon, Scott
Gardner, M. Donald Jr.
Gaspar, Glenn
Gelo, Dennis
General American Marks Corp.
Genesis Technologies, Inc.
Genessee & Wyoming Railroad
Gentle, Heath
Giberson, Tyler
Gibson, Gerald
Gifford, Kevin
Gilman Electric Supply
Glidden, Peter
Goff, David
Goodine, Anthony
Goodine, Todd
Gosselin Bicycles (1987) Inc.
Gould, Charles
Gowling Lafleur Henderson LLP
Gowling Lafleur Henderson LLP
Gowling Lafleur Henderson LLP
Graham-White
Grand Elk Railroad
Grand Trunk Western

Graves Service Station
Gray, Christopher
Gray, Everett Jr.
Graymont (QC) Inc., C/O M05724C
Greaney, John Jr
Green Mountain Railroad
Green, Clifton
Greene, Stepphen
Griffiths, Norman
Grimard, Marie-Josée (Henriette Latulipp
Grindrod, Robert
Grindrod, Robert C.
Groupe Signalisation Estrie
Guay Fire Equipment
Hafford, Edward
Hall, Dale
Hall, Eddie
Hall, Richard Jr.
Harper, W. Sean
Harris, Stephen
Harsco Technologies
Hartin, James
Haynes Corporation
Heal, Duane
Heal, Matthew
Helm Financial Corporation
Henderson, John II
Henke, Troy
Herbert, Shawn
Herbest, Kevin
Herbest, Ralph
Herbest, Shane
Hill, Gary
Holliston Sand Co., Inc.
Houghton, David
Houlton Water Company
Hovey, Travis
Howard, James E.
Howard, Steven
Hudon Desbiens St-Germain
Hunter, John
Hunter, Mychal
Huntley, Lance
Hurd, Ryan
Hussey, Kim
Hussey, Luke
Hydro Quebec

Hydro Quebec
Hydro-Sherbrooke
IRECO, LLC
Independent Machine Company
Industry-Railway Suppliers, Inc.
Ingersoll, Kevin
Internal Revenue Service
International Secretary
Ireland, David
Ireland, Kenneth
Ireland, Randy
JMA Rail Products
JP Morgan Chase Bank
Jackman Utility District
Jackson International
James E. Howard LLC
Jandreau, Bruce
Jandreau, Dwayne
Jason C. Webster, Esq.
Jaychris Indus-Rail Supply Inc.
Jewell, Allison
Johnson Packing & Ind Prod Inc.
Johnson, Dell
Johnson, Steve
Johnston, David
K & L Electronics Sales/Service
Kaelin, Michael
Karam, Alan
Keller, Jerry
Kennedy, Jeremy
Kennedy, Roland
Keystone Spikes Corporation
Kim Hotstart Manufacturing
Klemm, Thomas
Knowles, Barry Jr.
Konecrans, Inc.
Koppers Industries, Inc.
LMS Acquisition
LabelMaster
Labonte, Christopher
Labonte, Lynne
Labrie, Richard J.
Lafontaine & Fils Inc.
Lagaasse, Jason
Lalime, Michael
Landry, Luke
Lane Construction Corp.

Lane, Robert
Lapointe, Traves
Lareau & Fils Inc.
Larrabee, Stephen III
Lawler, Jeffrey
Lawlor, Christopher
Lawlor, Clay
Leblanc, Normand
Lee, Jayson
Lee, Steven
Leighton, Anthony
Lessard, Steve
Letarte, Richard
LexisNexis Screening Solutions
Linde Canada
Littfield, Mike
Lunn, Wayne
Lyford, Corey
Lyford, Dennis
MSC Industrial Supply Co.
Madawaska Water Dsitrcit
Madore, Daniel
Madore, Paul
Magasin Bell Place Belvedere
Magnus/Farley, Inc.
Maine DEP
Maine Material Handling, Inc.
Maine Northern Railway
Maine Public Service Co.
Maine Track Maintenance
Maine Trailer
Maine Water
Maine, State of
Maine, State of
Maine, State of
Maine, State of
Maine, State of
Maintenance Connection
Manzo, Anthony
Mark David Canada
Marquis, Michael
Marrs, Philip
Marsh, Johnny
Marshall, Randy
Martell, Gordon
Martin, Dana
Martin, Georgette (for David Martin)

Martin, Travis
Matheson Tri-Gas, Inc.
Mayberry, Richard Jr.
Mayberry, Richard Sr.
Mayo Regional Hospital
McCan Equipment Ltd.
McCannel, Jacob
McCleary, Paul
McCluskey, Michael
McCluskey, Tyler
McGillicuddy, Paul
McGonigle, Joseph
McKay, Irvin
McLaughlin, David
McLaughlin, Joseph
McLeod, Mike
McMannus, Chad
McNally, Randy
Medisys
Merrill, John
Michaud, Jacob
Mickelson & Company, LLC
Mid-American Rail Consultants
Mid-Michigan Railroad
Midwest Railcar Corp.
Miller Felpax
Milo Water District
Milton, Danny
Minister of Revenue of Quebec
Mitchell A. Toups, Esq.
Mitchell A. Toups, Esq.
Modern Track Machinery
Molinaro, Anthony
Monahan, David
Montreal, Maine & Atlantic Canada Co.
Montreal, Maine & Atlantic Corporation
Morse, Jay
Mun De Saint-Paul-D'Abbotsford
Mun de Saint-Etienne-De-Bolton
Mun. De Mont-Saint-Gregoire
Mun. De Sainte-Brigide
Mun. Notre-Dame De Stanbridge
Muni. Du Canton De Potton
Municipalite D'Ange-Gardien
Municipalite D'Austin
Municipalite D'Eastman
Municipalite De Bolton-Ouest

Municipalite De Brigham
Municipalite De Bury
Municipalite De East Farnham
Municipalite De Frontenac
Municipalite De Milan
Municipalite De Nantes
Municipalite De Sainte-Sabine
Municipalite De Stukely
Murphy, William
N.H. Bragg & Sons
Nadeau, Jay
Nanni, Joseph
Nelson, Michael
Nevens, Jeffery
New Brunswick Southern Railway
New Brunswick Southern Rwy Co.
New England Central Railroad
New England Detroit
New York & Atlantic Railway
Newgistics Freight Services
Nichols, Kevin
Nickerson, Galen
Nickerson, Kevin
Nolet, Madame Esther
Nordco Rail Services, LLC
Nordco, Inc.
North Star Battery Company
Northeast Coffee Company
Northeast Laboratory Services
O'Brien, John
O'Brien-Lunn, Wanda
O'Leary, David
Oakes, Gregory
Oaks, Bruce
Office of U.S. Attorney
Office of U.S. Trustee
Osborne, Sara
Ott Communication
Ouellette, Adam
Ouellette, Jacob
Ouellette, Kenneth
Ouellette, Michael
Oxy-Centre Inc.
Oxymax
PC Connection
PRC Industrial Supply, Inc.
Paccagnella, Timothy

Papeterie Coupal Inc.
Paquet, Karine (for Roger Paquet)
Parady, David Jr.
Parsons, Larry
Payflex Systems USA, Inc.
Pearson-Emery, Amanda
Pelletier, Richard
Pendergraft, Darrel
Penn Machine Company
Pennsylvania Rail Car Co.
Pepin, Sonia (Estate of Real Custeau)
Performance Packaging
Perkan Inc.
Perkins, Jason
Perkins, John
Petro Sud-Ouest Inc.
Petroles R. Turmel Inc.
Petroles Sherbrooke
Petroleum Transport Solutions, LLC
Pevelett, Peter
Phoenix, Christian
Pine Tree Waste
Plexus Groupe LLC
Plourde's Rubbish & Recycle
Plourde, Thomas
Porter, Kenneth Jr
Porter, Mark
Porter, Rodney
Porter, Troy
Potter, Torrie
Poutre, Josee
Power Rail Distribution, Inc.
Praxair
Progress Rail Leasing
Progress Rail Services
Proteau, Joannie (for Maxime Dubois)
Quint, Timothy
RAS Data Services
RWC, Inc.
Rail Temps, Inc.
Rail World Locomotive Leasing
Rail World, Inc.
Rail World, Inc.
Railcar Management, Inc.
Railway Association of Canada
Ramsay Welding & Machine, Inc.
Raymond, Paul

Reardon, Edward
Records Management Center
Recuperation 2000 Inc.
Reliance Standard Life
Remington, Scott
Reynolds, John
Rhoda, Christopher
Richard, Nathan
Richards, Aaron
Roberts, Kerne
Robertson, Kirby
Robinson, Karl
Robinson, Kendall
Robinson, Ronald
Robinson, Thomas Jr.
Robinson, Travis
Rochester & Southern Railroad
Rochester Midland Corporation
Ross Express
Rossignol, Todd
Roy, Annick (for Jean-Guy Veilleux)
Roy, Paul
Roy, Reggis
Roy, Rejean (Estate of Melissa Roy)
Roynat Inc.
Rudman & Winchell, LLC
Ruel, Luc
Rushmore, Richard
Russell, Brett
Russell, Kilby
Russell, Richard
Ryan, Gaynor
SOO Line Railroad
Sandy, Keith
Sani Estrie
Sansom, Mark
Saratoga & North Creek Railway
Saucier, David
Scalia, Timothy
Schmidt, Robert
Schultz, John
Scribner, Kenneth
Securo-Vicision
Segee, Carl
Seneca Railroad and Mining
Sessenwein Inc.
Severance, Dale

Sheahan, Melody
Shelley, Matthew
Shields, Corey
Shorey, Ryan
Short Line Data Systems
Sierra Communications, Inc.
Signalisation De L'Estrie Inc.
SimplexGrinnell
Sinclair, Donald
Smickle, Kevin
Smith, Gary
Smith, Kevin
Smith, Larry
Snow, Peter
Sogetel Inc.
South Buffalo Railway
Spaulding Radiator Shop, Inc.
Speed, James
Speed, Kendra
Springfield Terminal Railway
Sprout, Michael
St. AMant, Andrew
St. Joseph Ambulatory Care
St. Lawrence & Atlantic RR
St. Pierre, Rogers
Stahl, Randall
Stan Campbell
Stan Campbell
Stanbridge Station
Standard Car Truck Co.
State of Maine
Stevens, Craig
Stevens, Justin
Stevens, Tory
Strato, Inc.
Strout, Kenneth
Stupakewicz, David
Sudsbury, James
Swallow's Electric, Inc.
Systemes Telephoniques
T.T.M., Inc.
TEC Associates
THG Corporation
TTX Company - Agent for UP
TTX Company - Agents for ADMX
TTX Company - Agents for CSXT
TTX Company - Agents for NS

Tardif, Thomas
Tardiff, Roger
Tarr, Brenda
Tarr, Joey
Taxi Bedford
Taxis Megantic Enr.
Telephone Components
Telspan
Terrio, Joseph
Tesco
Tessco
Theriault, Matthew
Thomas, Franklin
Thomas, Robert
Thompson, Kimberly
Thurlow, Charles
Town of Brownville
Tozier, Nancy
Traction
Transportation Lease Systems
Triangle Engineered Products
Trucott, Eric
Turmel Y. Auto Electric
UMB Global Trade, Inc.
UPS
Unifirst Corporation
United Steel and Fasteners
Vachon, Mario
Valero Marketing & Supply
Vallieres, Mireille
Valmark Advisors, Inc.
Van Buren Light & Power
Van Buren Water District
Veilleux, Sophie (for Richard Veilleux)
Veinote, Kenneth
Verizon Wireless
Vermont Department of Taxes
Vermont Electric Cooperative
Verrill Dana LLP
Verso Paper
Veysey, Mitchell
Videotron Ltee
Ville De Bedford
Ville De Bromont
Ville De Cookshire - Eaton
Ville De Cowansville
Ville De Dunham

Ville De Farnham
Ville De Lac Brome
Ville De Lac-Megantic
Ville De Magog
Ville De Saint-Hyacinthe
Ville De Saint-Jean-Richelieu
Ville De Saint-Jean-Richelieu
Ville De Scotstown
Ville De Sherbrooke
Ville De Sutton
Ville Saint-Pie
W.B. Mason Co., Inc.
Wabtec Global Services
Warwood Tool Company
Washburn, Jerry
Washburn, Shaun
Watson, Ed
Wellness Corporation
Western Petroleum Company
Western-Cullen-Hayes, Inc.
Weymouth, Byron III
Wheeler, Jeffrie
Wheeling & Lake Erie Railway Company
White, Bruce
White, R. Michael
White, Randy
Whitmire, Mitchell
Wilcox, John
Wilcox, Michael
Wiles, Brian
Willette, Gary
Willette, Mark
Willey, S.
Wilson, Jeremey
Wilson, Wade Sr.
Winterport Boot Shop
Wisconsin Central
Woodard, Arthur
Woodard, Robbie
Woodbury, Deborah
Worcester, Allen Jr
World Fuel Services Corporation
Worster, Allen Jr
Worster, Todd
Wright, James
XL Group Insurance Company
XL Surplus Lines

YRC Freight
Yocum, Fred
Yocum, Frederic Jr.
York, William
Young, James Jr.
Zelkan, John
Zwicker, Eli Jr.
Nathaniel R. Hull Esq.
Robert J. Keach
Roger A. Clement, Jr. Esq.

Exhibit C to Baxter Declaration

ALK Technologies
American Express
Canadian National
Canadian Pacific Ltd.
Canadian Pacific Railway
Central Maine Power
Delaware & Hudson RWY Co-Car A
Dell Financial Services
Dell Marketing L.P.
Earlston Associates L.P.
Enterprise Fleet Services
FedEx
First Union Rail
Four Points Sheraton
GATX Corporation (General American Transportation Corporation
GE Transportation Parts, LLC
Genesee & Wyoming Railroad
Grand Trunk Western
GWI Leasing Corporation
Houghton, David
JP Morgan Chase Bank
Lexis Nexis Screening Solution
Linde Canada
LMS Acquisition
Maine Northern Railway
Maine Public Service Co.
Mid-Michigan Railroad
Montreal, Maine & Atlantic Canada Co.
Montreal, Maine & Atlantic Corporation
New England Central Railroad
Nordco, Inc.
Nordco Rail Services, LLC
Progress Rail Services
Rail World, Inc.
Rochester & Southern Railroad

Roynat Inc.
SOO Line Railroad
State of Maine
State of Vermont
St. Lawrence & Atlantic RR
TTX Company
Verizon Wireless
Verso Paper
WABCO
Willey, S.
World Fuel Services Corporation
YRC Freight