EXHIBIT 13

DECLARATION OF BILL SHORT

I, Bill Short, declare as follows:

1.   I am over the age of 18 and competent to testify to the facts stated in this declaration. The statements in this declaration are based upon my personal knowledge and belief, except where otherwise indicated.

2.   I am an IT Manager for Amsted Rail Company, Inc. ("Amsted Rail"). My responsibilities include the management of information technology solutions.

3.   Amsted Rail was formed in 2008 through a combination of the rail operations of Amsted Industries Incorporated, including the operations of the company formerly known as BRENCO, INC.
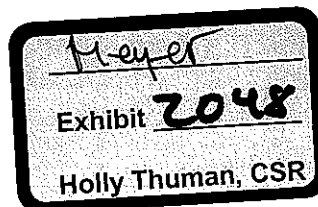
4.   Prior to the formation of Amsted Rail, BRENCO used JDE software for certain of its operations.

5.   In late 2005 or early 2006, we began looking into the possible replacement of our JDE software. In order to reduce costs and because our JDE software was stable and required minimal support, we also looked into alternatives to Oracle support. During that process, we identified TomorrowNow and Rimini Street as possible support providers. We also considered self-support as an option.

6.   Ultimately, we selected TomorrowNow to provide support. However, had TomorrowNow not been available, it is more likely than not that we would have terminated support with Oracle and either used Rimini Street or we would have supported the applications ourselves.

7. ·   In connection with the formation of Amsted Rail, a team was tasked with selecting a standardized software platform for the combined entity. That team acted independently of the team that had previously selected TomorrowNow as a support provider for BRENCO's JDE applications.

8.   Ultimately, Amsted Rail selected SAP software as its primary business software. As a result, the JDE applications previously used by BRENCO (with the exception of the JDE

PM module) were replaced with SAP applications. We continue to use the JDE PM module and we support it ourselves.

9.   Amsted Rail's decision to choose SAP software was independent of BRENCO's earlier decision to use TomorrowNow support for its JDE applications.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct and that this declaration is executed at Petersburg, Virginia, on April _____ *30*, 2010.

By: *Bill Short*
      Bill Short, IT Manager