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SURFACE TRANSPORTATION BOARD
Washington, DC 20423

Office of Economics, Environmental Analysis and Administration

May 30, 2008

Herb Jones
Director, Government Affairs
140 North Phillips Avenue
Sioux Falls, SD 57104

Re: STB Finance Docket No. 33407, Dakota Minnesota & Eastern Railroad Corporation Construction into the Powder River Basin: Review Comments, A Level III Cultural Resources Evaluation of the Dakota, Minnesota and Eastern Railroad Corporation's Powder River Basin Expansion Project Corridor, PRC Segment 1, Haakon, Jones, and Stanley Counties, South Dakota, ALAC (LBG- SD3a)

Dear Mr. Jones:

The Surface Transportation Board has completed its review of the above report and find it acceptable in its present form.

Should you have questions or comments, feel free to contact either Randy Withrow (rwithrow@louisberger.com) or David Bibler (dbibler@louisberger.com) of the Louis Berger Group at (319) 373-3043. We look forward to working with you on the review of this document.

Sincerely,

Cathy Glidden
Environmental Protection Specialist
Section of Environmental Analysis