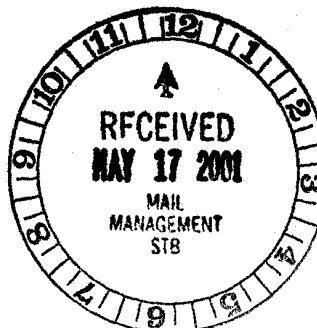


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Procter & Gamble

The Procter & Gamble Company
General Offices
1 Procter & Gamble Plaza, Cincinnati, Ohio 45202-3315

Surface Transportation Board
Office of the Secretary
1925 K Street, NW
Washington, DC 20423-0001



May 15, 2001

Dear Secretary Williams,

Reference STB Finance Docket No. 34000

The purpose of this letter is to provide the STB notice that Procter and Gamble intends to participate in the proceeding as a party of record (POR). As the contact for Procter and Gamble, please add the following name and address to the service list.

The Procter & Gamble Company
Attn.: Mr. Michael R. Benoit (C-5)
1 Procter & Gamble Plaza
Cincinnati, Ohio 45202

Thank you for providing the opportunity for Procter and Gamble to participate in this important matter.

ENTERED
Office of the Secretary

MAY 17 2001

Part of
Public Record

Michael R. Benoit
N.A. Rail Process Manager
The Procter and Gamble Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 16th day of MAY, 2001, he served a true and correct copy of the above and foregoing document on the Secretary of the United States Department of Transportation, the Attorney General of the United States, and on the merger applicants' representatives in accordance with the Surface Transportation Board's instructions in STB Finance Docket No. 34000 by:

X United States mail, first class postage prepaid

____ Facsimile transmission

____ Hand delivery



Michael R. Benoit
North America Rail Process Manager
The Procter & Gamble Company