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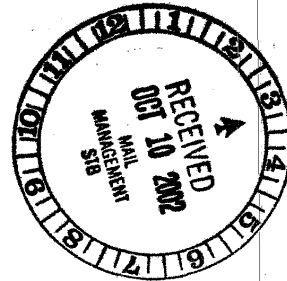
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DONALD E. CROSS (1923-1986)

October 10, 2002



Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: STB Finance Docket No. 34178 Dakota, Minnesota
& Eastern Railroad Corporation And Cedar American
Rail Holdings, Inc. - Control - Iowa, Chicago & Eastern
Railroad Corporation

NOTICE OF INTENT TO PARTICIPATE (WITH COMMENT)

Dear Secretary Williams:

I am writing on behalf of Mayo Foundation in connection with its interest in the
above captioned proceeding.

Mayo Foundation wishes to participate in this proceeding as a party of record and
is filing this Notice of Intent in accordance with the decision served September 26, 2002.
As required by that decision, an original and 25 copies of this notice is accompanied by a
certificate of service indicating that the notice has been served on the Secretary of the
United States Department of Transportation, The Attorney General of the United States,
and applicants representatives.

Please date stamp and return a copy of this letter for our files.

Sincerely,

Keith G. O'Brien
Counsel for: Mayo Foundation

ENTERED
Office of Proceedings
OCT 10 2002
Part of
Public Record

cc: Mr. Timothy R. Geisler - Mayo Foundation

CERTIFICATE OF SERVICE

I, Keith G. O'Brien, hereby certify that I have this 10th day of October 2002,
served by First Class United States Mail a copy of the foregoing Notice of Intent to
Participate by Mayo Foundation on the following:

The Secretary of Transportation
400 Seventy Street, SW
Washington, DC 20590

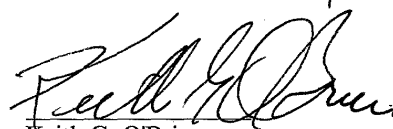
The Attorney General
Department of Justice
c/o Assistant Attorney General
Antitrust Division
Room 3645,
Washington, DC 20530

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