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206476

October 11, 2002

Diane P. Gerth
612-335-1463
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The Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street N.W.
Washington, D.C. 20423-0001



**Re: S.T.B. Finance Docket No. 34178
Dakota, Minnesota & Eastern Railroad Corporations and
Cedar American Rail Holdings, Inc. – Control – Iowa, Chicago
& Eastern Railroad Corporation**

Dear Secretary Williams:

Enclosed for filing with the Board in the above-captioned proceeding, please find the original and 25 copies of the Notice of Intent to Participate of Soo Line Railroad Company d/b/a Canadian Pacific Railway Company. In accordance with the Board's filing requirements, we have also enclosed a 3.5 inch computer disc with the Notice in WordPerfect format. I have enclosed a duplicate copy of this letter and the Notice, along with a self-addressed, stamped envelope to be stamped with the filing date and returned to the undersigned.

If you have any questions regarding the above-referenced matter, please feel free to contact me.

Very truly yours,

LEONARD, STREET AND DEINARD

Diane P. Gerth
DPG:km

ENTERED
Office of Proceedings

OCT 23 2002

Part of
Public Record

cc: William Gantous
William Tuttle, Esq.
James Bertrand, Esq.
Carolyn Wolski, Esq.
Parties on the attached service list

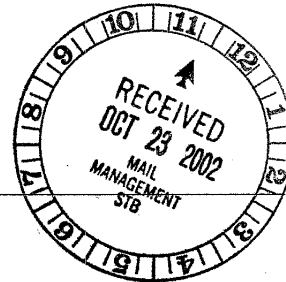
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BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C.



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
OF
SOO LINE RAILROAD COMPANY D/B/A/ CANADIAN PACIFIC RAILWAY

Soo Line Railroad Company d/b/a Canadian Pacific Railway Company respectfully submits this Notice of Intent to Participate pursuant to the Board's September 27, 2002 order in this proceeding.

Date of Filing: October 11, 2002

Diane P. Gerth, Esq.

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Attorneys for Soo Line Railroad Company
d/b/a Canadian Pacific Railway

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of October, 2002, I have caused to be served by first-class mail, postage prepaid, or by more expeditious means a true and correct copy of the foregoing Request to the following parties of record in STB Finance Docket No. 34178:


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