

206508

HARKINS CUNNINGHAM

ATTORNEYS AT LAW

SUITE 600

801 PENNSYLVANIA AVENUE, N.W.

WASHINGTON, D.C. 20004-2615

202 973-7600

FACSIMILE 202 973-7610

2800 ONE COMMERCE SQUARE
2005 MARKET STREET
PHILADELPHIA, PA 19103-7042
215 851-6700
FACSIMILE 215 851-6710

10 ROCKEFELLER PLAZA
SUITE 1250
NEW YORK, NY 10020-1903
212 218-1990
FACSIMILE 212 218-1999

WRITER'S DIRECT DIAL
(202) 973-7601

October 28, 2002



BY HAND

ENTERED
Office of Proceedings

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
Office of the Secretary
Case Control Unit
1925 K Street, N.W.
Washington, DC 20423-0001

OCT 28 2002

Part of
Public Record

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

Dear Mr. Williams:

Enclosed for filing in the above-referenced docket please find an original and 10 copies of a Certificate of Service indicating that all filings have been served on all parties of record in this proceeding.

I have also enclosed a diskette containing the text of this pleading in WordPerfect 6/7/8 format, as required by 49 C.F.R. § 1104.3(b).

Very truly yours,

Paul A. Cunningham
Paul A. Cunningham

Enclosures

BEFORE THE
SURFACE TRANSPORTATION BOARD

Finance Docket No. 34178

DAKOTA, MINNESOTA & EASTERN RAILROAD CORPORATION
AND CEDAR AMERICAN RAIL HOLDINGS, INC.
-CONTROL-
IOWA, CHICAGO & EASTERN RAILROAD CORPORATION

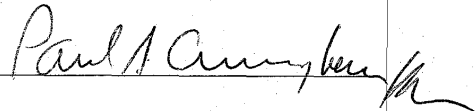
CERTIFICATE OF SERVICE

I hereby certify that I have served copies of the only filings made in this proceeding, the Notice of Intent to Participate of Paul A. Cunningham, and this Certificate of Service, upon all parties of record indicated in Decision No. 4 in this proceeding, by first class mail postage-prepaid.

ENTERED
Office of Proceedings

OCT 28 2002

Part of
Public Record



Paul A. Cunningham
Harkins Cunningham
801 Pennsylvania Ave., N.W.
Suite 600
Washington, D.C. 20004
(202) 973-7600

Date: October 28, 2002

