

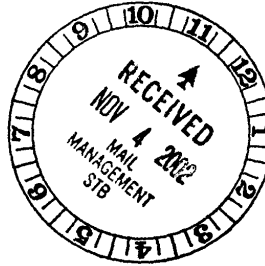
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LEONARD, STREET AND DEINARD

PROFESSIONAL ASSOCIATION

October 30, 2002

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street N.W.
Washington, D.C. 20423-00001



Diane Gerth
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***Re: Dakota, Minnesota & Eastern Railroad Corporation – Control – Iowa,
Chicago & Eastern Railroad Corporation
Finance Docket No. 34178***

Dear Secretary Williams:

Pursuant to Decision No. 4 in the above referenced matter, enclosed for filing are the original and ten copies of this letter and attached Certificate of Service filed on behalf of Soo Line Railroad Company, d/b/a Canadian Pacific Railway, noting that we have served on all parties of record all filings submitted so far in this proceeding.

Also enclosed with this filing is a diskette containing the text of this letter and attached Certificate of Service in Microsoft 97 format. Please date stamp the enclosed extra copy of this letter and enclosures and return in the enclosed self-addressed stamped envelope.

Very truly yours,

LEONARD, STREET AND DEINARD
Professional Association

Diane Gerth

Enclosure

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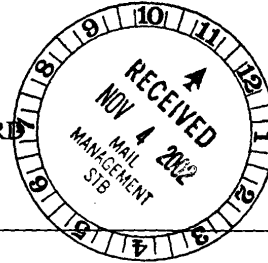
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BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C.



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

A handwritten signature in cursive script, appearing to read "Diane Gerth".

Diane P. Gerth, Esq.

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d/b/a Canadian Pacific Railway

CERTIFICATE OF SERVICE

I hereby certify that on this 30th 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 attached Notice of Intent to Participate to the following parties of record in Dakota, Minnesota & Railroad Corporation, STB Finance Docket 34178.



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