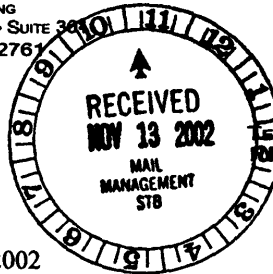


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GOEDKEN & CREASEY

ATTORNEYS AT LAW
BATTERSON BUILDING
319 EAST SECOND STREET • SUITE 301
MUSCATINE, IOWA 52761

DUANE J. GOEDKEN
WILLIAM F. CREASEY



No. (563) 264-8926
No. (563) 264-0812

November 12, 2002

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423-0001

VIA Federal Express

Subject: Dakota, Minnesota & Eastern Railroad Corporation and Cedar American Rail
Holdings, Inc. – Control – Iowa, Chicago & Eastern Railroad Corporation
Surface Transportation Board Finance Docket 34178

Dear Secretary Williams:

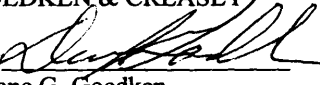
Enclosed please find an original and twenty-five (25) copies of the "Notice of Intent to Participate" of Muscatine Power and Water to be filed in the above referenced docket. In compliance with the Board's decision in this docket served September 26, 2002, Muscatine Power and Water, also encloses a 3.5-inch IBM compatible floppy diskette containing an electronic copy of the foregoing Notice compatible with WordPerfect 9.0.

Also enclosed is an additional copy of the Notice for stamp and return. Kindly date-stamp the additional copy and return to this office.

If you have any questions, please do not hesitate to contact me. My office telephone number is 563-264-8926.

Very truly yours,

GOEDKEN & CREASEY

By 
Duane G. Goedken

**ADVISE OF ALL
PROCEEDINGS**

Board Counsel for:

Muscatine Power and Water

ENTERED
Office of Proceedings

NOV 20 2002

Part of
Public Record

BEFORE THE
SURFACE TRANSPORTATION BOARD



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
OF
MUSCATINE POWER AND WATER

**ADVISE OF ALL
PROCEEDINGS**

Duane J. Goedken
Board Counsel
Goedken & Creasey
319 E. Second Street
Muscatine, Iowa 52761
(563)264-8926

Board Counsel for:

Muscatine Power and Water

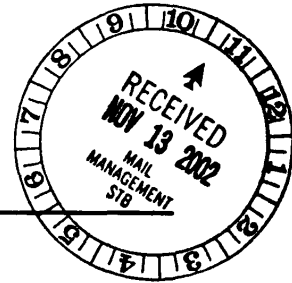
Dated: November 12, 2002

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BEFORE THE
SURFACE TRANSPORTATION BOARD



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
OF
MUSCATINE POWER AND WATER

Comes now Muscatine Power and Water, by and through its Board Counsel and submits this Notice of Intent to Participate in STB Finance Docket No. 34178, Dakota Minnesota & Eastern Railroad Corporation and Cedar American Rail Holdings, Inc. – Control – Iowa, Chicago & Eastern Railroad Corporation, pursuant to the decision of the Surface Transportation Board served in this docket on September 26, 2002.

Muscatine Power and Water states that it shall serve a copy of this Notice of Intent to Participate on the Secretary of the United States Department of Transportation, the Attorney General of the United States, and the applicants' representatives, as required by the Board's September 26, 2002 decision.

1. By virtue of this Notice, Muscatine Power and Water informs the Board of its intent to participate in both the "primary application" process and the "related filings" process as may be necessary.

Respectfully submitted,

Muscatine Power and Water

By its Board Counsel

A handwritten signature in black ink, appearing to read "Duane J. Goedken", written over a horizontal line.

Duane J. Goedken
Goedken and Creasey
319 E. Second Street
Muscatine, Iowa 52761
(563) 264-8926

November 12, 2001

CERTIFICATE OF SERVICE

I hereby certify that I have served on this 12th day of November, 2002, a copy of the foregoing Notice of Intent to Participate of Muscatine Power and Water by first-class mail on the parties listed below:

Secretary
United States Department of Transportation
400 Seventh Street, S.W.
Washington, D.C. 20590

Attorney General of the United States
c/o Assistant Attorney General, Antitrust Division
Room 3645
Department of Justice
Washington, D.C. 20530

William C. Sippel, Esq.
Fletcher & Sippel, LLC
Two Prudential Plaza
Suite 3125
180 North Stetson Avenue
Chicago, IL 60601-6721

David L. Knudson, Esq.
Davenport, Evans, Hurwitz & Smith, LLP
206 West 14th Street
Sioux Falls, SD 57104



Duane J. Goedken
Board Counsel For
Muscatine Power and Water