



Iowa Department of Transportation

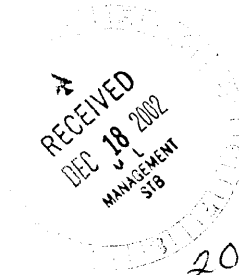
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November 4, 2002

Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, D.C. 20006



Re: STB Finance Docket No. 34178
Dakota, Minnesota & Eastern Railroad Corporation and
Cedar American Holdings, Inc.
Control Application – Iowa, Chicago & Eastern Railroad Corporation

Dear Secretary Williams:

Enclosed for filing is our amended original and ten (10) copies of the Iowa Department of Transportation's Certificate of Service for its Notice of Intent to Participate in the above Docket. Also enclosed is an electronic version of this certification on a 3.5 inch disk in Microsoft Word format.

Sincerely,

Mark F. Wandro
Director

MFW:et

Enclosures

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Certificate of Service

The Notice of Intent to Participate in STB Finance Docket #34178 has been served upon the following on November 1, 2002 via first class mail as required by Board Decision of October 23, 2003:



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Enclosures