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December 28, 2005

JOHN H. BROADLEY

Honorable Vernon Williams
Secretary
Surface Transportation Board
1925 K Street NW, Suite 700
Washington, D.C. 20007



Re: Finance Docket No. 34783, The Indiana Rail Road Company--Acquisition--Soo
Line Railroad Company

Dear Mr. Williams:

Enclosed please find a letter dated December 16, 2005 from Tangent Rail expressing support for the foregoing transaction and urging the STB to expedite approval. The letter was received too late to be included in the Appendices to the Application filed on December 15, 2005. INRD requests that this latter be made a part of the record of this proceeding.

Office of the Secretary
U.S. Department of Transportation

Yours very truly,

John Broadley

John Broadley

Enclosure



December 16, 2005

Hon. Roger Nober
Chairman
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Dear Chairman Nober:

This letter is to express strong support for the proposed sale of Canadian Pacific Railway's Latta Subdivision in Indiana to The Indiana Rail Road Company.

Tangent Rail is a new company created by the management led by out of four business units from RailWorks. The Terre Haute facility has been a shipper on the Latta Sub for over 75 years. Tangent Rail considers it vitally important to be able to work with a rail carrier that can assist in growing our business. We are a service-oriented company, and we share this philosophy with Indiana Rail Road.

Tangent Rail has studied Indiana Rail Road's track record, which clearly demonstrates that their service will open us to a more competitive environment through providing us access to more class one carriers.

We urge the Surface Transportation Board to expedite approval of Indiana Rail Road's transaction with Canadian Pacific Railway, as we look forward to being able to work with them in the very near future.

Please contact me with any questions about our position regarding the proposed transaction at (412) 325-0202.

Sincerely,

George Caric
Vice President Development, Tangent Rail

cc: Thomas G. Hoback, President and Chief Executive Office,
The Indiana Rail Road Company

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