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IOWA CENTRAL RAILROAD CO.
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(309) 697-1400

May 1, 2006

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

RE: Docket No. AB-1067 (Sub-No. 1X) – Iowa Northwestern Railroad

Dear Secretary Williams:

By Order served April 10, 2006, the Board granted Iowa Central's Motion to Compel compliance with its Notice of Intent to File an Offer of Financial Assistance in the above-referenced matter. This is to advise the Board that Iowa Northwestern ("IANW") has failed to provide any information to Iowa Central, nor has it given any explanation for its failure.

Nevertheless, since the Board granted only a discontinuance; and the Dickinson Osceola Railroad Association ("DORA") retains ownership and common carrier authority under the decision, and DORA has advised Iowa Central it intends to evict IANW and pursue legal redress for IANW's failure to provide service and for common law waste, Iowa Central does not intend to pursue an OFA, and will not be requesting that the Board delay the effective date of IANW's discontinuance.

Sincerely yours,



Daniel A. LaKemper,
General Counsel

cc: All Parties.