



IOWA NORTHERN RAILWAY COMPANY

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October 11, 2007

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Re: Finance Docket No. 35081 - *Canadian Pacific Railway Company, et al – Control - Dakota, Minnesota & Eastern Railroad Corp., et al*

Notice of Intent to Participate

Dear Secretary Williams:

Iowa Northern Railway Company intends to actively participate in the above-referenced proceeding. Accordingly, please show the following as counsel of record on behalf of the Iowa Northern Railway Company and add the same to your Service List. Any pleadings or statements filed by other parties in this proceeding should be served upon Iowa Northern Railway Company and addressed as follows:

T. Scott Bannister, Esq.
Iowa Northern Railway Company
Paramount Office Building
305 Second Street, SE
Suite 400
Cedar Rapids, IA 52401

and

Andrew P. Goldstein, Esq.
McCarthy, Sweeney & Harkaway, PC
2175 K Street, NW
Suite 600
Washington, DC 20037

Thank you for your assistance.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Scott Bannister', written in a cursive style.

T. Scott Bannister, Esq.

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of October, 2007, I caused to be filed with the Surface Transportation Board the foregoing Notice of Intent to Participate and I further certify that I have caused a true and correct copy thereof to be served upon the following via deposit in the United States Mail in Cedar Rapids, Iowa, with proper postage prepaid:

William C. Sippel
Fletcher & Sippel LLC
29 North Wacker Drive
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Chicago, Illinois 60606-2832

Counsel for Dakota, Minnesota & Eastern Railroad Corporation and Iowa, Chicago & Eastern Railroad Corporation

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Counsel for Canadian Pacific Railway Company.

By: _____

T. Scott Bannister