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**E-FILING**

October 22, 2007

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

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

**Wisconsin & Southern Railroad Co. Notice of Intent**

**Dear Secretary Williams:**

**I am writing on behalf of the Wisconsin & Southern Railroad Co. (“WSOR”), in connection with the above-captioned proceeding. Please be advised that WSOR desires to participate in this proceeding as its interest may appear and that it wishes to be shown as a party of record to receive copies of all pleadings, notices, and decisions.**

**Sincerely yours,**



**John D. Heffner**

**cc: William Gardner**