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October 24, 2007

VIA E-FILE

The 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*

Dear Secretary Williams:

On October 11, 2007, Iowa Northern Railway Company ("Iowa Northern") filed a notice of intent to participate in the above-referenced proceeding. The Notice indicated that both T. Scott Bannister and Andrew P. Goldstein would be participating as counsel of record on behalf of the Iowa Northern. Andrew P. Goldstein has recently withdrawn as counsel for Iowa Northern. As a result and in addition to Mr. Bannister, Iowa Northern has retained the services of Baker & Miller PLLC as counsel on their behalf in this proceeding. Accordingly, please amend the service list to add the following individuals as additional counsel on behalf of Iowa Northern.

William A. Mullins
Robert A. Wimbish
Keith O'Brien
Baker & Miller PLLC
2401 Pennsylvania Ave., N.W.,
Suite 300
Washington, DC 20037

Sincerely:



William A. Mullins

cc: Parties of Record