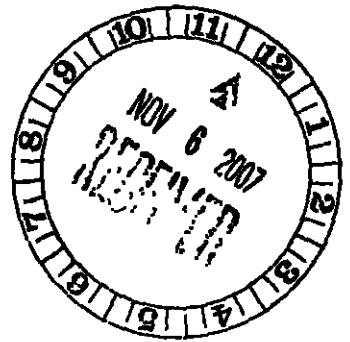


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LAW OFFICE
THOMAS F. MCFARLAND, PC.
208 SOUTH LA SALLE STREET - SUITE 1890
CHICAGO, ILLINOIS 60604-1112
TELEPHONE (312) 236-0204
FAX (312) 201-9695
mcfarland@aol.com



THOMAS F MCFARLAND

October 30, 2007

Honorable Vernon A Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-001

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

Dear Secretary Williams

By decision served September 21, 2007, the Surface Transportation Board issued a Protective Order in the above-referenced proceeding. Enclosed are the original and ten copies of the Protective Order's Exhibit A, Undertaking - Confidential Material, and Exhibit B, Undertaking - Highly Confidential Material, signed by counsel for Iowa Traction Railroad Company.

Very Truly Yours,

ENTERED
Office of Proceedings

NOV 06 2007

Part of
Public Record

Thomas F McFarland

Thomas F McFarland

cc Service List, per attached

Exhibit A

UNDERTAKING – CONFIDENTIAL MATERIAL

I, THOMAS F MCFARLAND, have read the Protective Order served on September 21, 2007, governing the production and use of Confidential Information and Confidential Documents concerning STB Finance Docket No. 35081, understand the same, and agree to be bound by its terms. I agree not to use or to permit the use of any Confidential Information or Confidential Documents obtained pursuant to that Protective Order, or to use or to permit the use of any methodologies or techniques disclosed or information learned as a result of receiving such data or information, for any purpose other than the preparation and presentation of evidence and argument in STB Finance Docket No. 35081, any related proceedings before the Surface Transportation Board (Board), and/or any judicial review proceedings in connection with STB Finance Docket No. 35081 and/or with any related proceedings. I further agree not to disclose any Confidential Information, Confidential Documents, methodologies, techniques, or data obtained pursuant to the Protective Order except to persons who are also bound by the terms of the Order and who have executed Undertakings in the form hereof, and that, at the conclusion of this proceeding (including any proceeding on administrative review, judicial review, or remand), I will promptly destroy any documents containing or reflecting materials designated or stamped as "CONFIDENTIAL," other than file copies, kept by outside counsel, of pleadings and other documents filed with the Board.

I understand and agree that money damages would not be a sufficient remedy for breach of this Undertaking and that Applicants or other parties producing Confidential Information or Confidential Documents shall be entitled to specific performance and injunctive and/or other equitable relief as a remedy for any such breach, and I further agree to waive any requirement for the securing or posting of any bond in connection with such remedy. Such remedy shall not be deemed to be the exclusive remedy for breach of this Undertaking but shall be in addition to all remedies available at law or equity.

Signed Thomas F McFarland

Affiliation Attorney for Iowa Traction Railroad Company

Dated October 30, 2007

Exhibit B

UNDERTAKING - HIGHLY CONFIDENTIAL MATERIAL

IOWA TRACTION I, THOMAS F MCFARLAND, am outside [counsel][consultant] for RAILROAD COMPANY for whom I am acting in this proceeding I have read the Protective Order served on September 21, 2007, governing the production and use of Confidential Information and Confidential Documents concerning STB Finance Docket No 35081, understand the same, and agree to be bound by its terms I agree not to use or to permit the use of any Confidential Information or Confidential Documents obtained pursuant to that Protective Order, or to use or to permit the use of any methodologies or techniques disclosed or information learned as a result of receiving such data or information, for any purpose other than the preparation and presentation of evidence and argument in STB Finance Docket No 35081, any related proceedings before the Surface Transportation Board (Board), or any judicial review proceedings in connection with STB Finance Docket No 35081 and/or with any related proceedings. I further agree not to disclose any Confidential Information, Confidential Documents, methodologies, techniques, or data obtained pursuant to the Protective Order except to persons who are also bound by the terms of the Order and who have executed Highly Confidential Undertakings in the form hereof

I also understand and agree, as a condition precedent to my receiving, reviewing, or using copies of any information or documents designated or stamped as "HIGHLY CONFIDENTIAL," that I will take all necessary steps to ensure that said information or documents be kept on a confidential basis by any outside counsel or outside consultants working with me, that under no circumstances will I permit access to said materials or information by employees of my client or its subsidiaries, affiliates, or owners, and that, at the conclusion of this proceeding (including any proceeding on administrative review, judicial review, or remand), I will promptly destroy any documents containing or reflecting information or documents designated or stamped as "HIGHLY CONFIDENTIAL," other than file copies kept by outside counsel of pleadings and other documents filed with the Board

I understand and agree that money damages would not be a sufficient remedy for breach of this Undertaking and that Applicants or other parties producing Confidential Information or Confidential Documents shall be entitled to specific performance and injunctive and/or other equitable relief as a remedy for any such breach, and I further agree to waive any requirement for the securing or posting of any bond in connection with such remedy Such remedy shall not be deemed to be the exclusive remedy for breach of this Undertaking but shall be in addition to all remedies available at law or equity

Signed: Thomas F McFarland
OUTSIDE (COUNSEL) [CONSULTANT]
Dated October 30, 2007

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of October 2007, an original Exhibit A, Undertaking – Confidential Material and an original Exhibit B, Undertaking – Highly Confidential Material, signed by counsel for Iowa Traction Railroad Company, in connection with STB Finance Docket No 35081, are being served by first-class mail, postage prepaid, on the following

Terence M. Hynes
Sidley Austin, LLP
1501 K Street, NW
Washington, DC 20005

William C Sippel
Fletcher & Sippel LLC
29 North Wacker Drive, Suite 920
Chicago, IL 60606-2832

I hereby certify that on this 30th day of October 2007, a copy of Exhibit A, Undertaking – Confidential Material and a copy of Exhibit B, Undertaking – Highly Confidential Material, signed by counsel for Iowa Traction Railroad Company, in connection with STB Finance Docket No 35081, are being served by first-class mail, postage prepaid, on the following

Stacey L Drentlaw
Oppenheimer Wolff & Donnelly LLP
45 South Seventh Street, Suite 3300
Minneapolis, MN 55402

Adrian I Steel, Jr
Mayer Brown LLP
1909 K Street, NW
Washington, DC 20006-1101

William A Mullins
Baker & Miller PLLC
2401 Pennsylvania Avenue, NW
Suite 300
Washington, DC 20037

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

Kathryn A Kusske Floyd
Mayer Brown LLP
1909 K Street, NW
Washington, DC 20006-1101

Richard H Streeter
Barnes & Thorburg
750 17th Street, NW, Suite 900
Washington DC 20006

Jay C Johnson
Mayer Brown LLP
1909 K Street, NW
Washington, DC 20006-1101

Robert A. Wimbish
Baker & Miller PLLC
2401 Pennsylvania Avenue, NW
Suite 300
Washington, DC 20037

Gerald W Fauth III
GW Fauth & Associates Inc
116 South Royal Street
Alexandria, VA 22314

Daniel Elliott III
United Transportation Union
14600 Detroit Avenue
Cleveland, OH 44107-425

**Robert P Vom Eigen
Foley & Lardner LLP
3000 K Street, NW, Suite 500
Washington, DC 2008**

**Secretary of Transportation
Docket Clerk, Office of Chief Counsel
Federal Railroad Administration
Washington, DC 20590**

**Federal Trade Commission
600 Pennsylvania Avenue, NW
CRC-240
Washington, DC 20580**

**J Michael Hemmer
Union Pacific Railroad Company
1400 Douglas Street, Stop 1580
Omaha, NE 68179**

**Peter J Shudtz
CSX Corporation
1331 Pennsylvania Avenue, NW
Suite 560
Washington, DC 20004**

**Paul C Thompson
International President
United Transportation Union
14600 Detroit Avenue
Cleveland, OH 44107-4250**

**David K Johnson
President
Iowa Traction Railroad Company
P O. Box 309
Mason City, IA 50402-0309**

**G Paul Moates
Sidley Austin, LLP
1501 K Street, NW
Washington, DC 20005**

**Michael C Noland, Esq
Foley & Lardner LLP
547 West Jackson Boulevard
Chicago, IL 60661**

**Attorney General of United States
US Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20539-0001**

**George A Aspatore
Norfolk Southern Corporation
Three Commercial Place
Norfolk, VA 23510-2191**

**Theodore K Kalick
Canadian National Railroad Company
601 Pennsylvania Avenue, NW
Washington, DC 20004**

**Richard E Weicher
BNSF
2500 Lou Menk Drive, Third Floor
Fort Worth, TX 76131-0039**

**Freddie N Simpson
President
Brotherhood of Maintenance Way
Employees Division, IBT
20300 Civic Center Drive, Suite 320
Southfield, MI 48076-4169**

**John D Heffner, Esq
John D Heffner, PLLC
1750 K Street, NW, Suite 350
Washington, DC 20006**

**Jeffery S Berlin
Sidley Austin, LLP
1501 K Street, NW
Washington, DC 20005**

Paul A Hemmersbaugh
Sidley Austin, LLP
1501 K Street, NW
Washington, DC 20005

Keith O'Brien
Baker & Miller PLLC
2401 Pennsylvania Avenue, NW
Suite 300
Washington, DC 20037

Timothy M Zieziula
Knox McLaughlin Gornall & Sennett
120 West Tenth Street
Erie, PA 16501

Matthew J Warren
Sidley Austin, LLP
1501 K Street, NW
Washington, DC 20005

C Dean McGrath, Jr
Manatt, Phelps & Phillips
700 12th Street, NW
Suite 100
Washington, DC 20005

Rose-Michele Nardi
Weiner, Brodsky, Sidman, Kider, PC
1300 Nineteenth Street, NW
Fifth Floor
Washington, DC 20036-1609

Thomas F McFarland
Thomas F McFarland