

FLETCHER & SIPPEL LLC

ATTORNEYS AT LAW

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THOMAS J. LITWILER
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December 7, 2007

VIA ELECTRONIC FILING

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423

Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

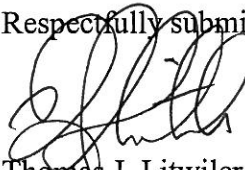
Dear Secretary Williams:

On December 4, 2007, the Surface Transportation Board served a decision in the above-captioned proceeding granting the petition of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") to acquire BNSF Railway Company's rail line extending from milepost 1.74 near East Moline, Illinois to milepost 20.31 near Albany, Illinois. Ordering paragraph two of the decision requires that IC&E serve a copy of the decision on all shippers on the line.

I hereby certify that on December 7, 2007, a copy of the Board's decision was served by first class mail, postage prepaid, on all shippers on the line, under cover of the attached transmittal letters.

If you have any questions regarding this certification, please feel free to contact me. Thank you for your assistance on this matter. Kind regards.

Respectfully submitted,



Thomas J. Litwiler
Attorney for Iowa, Chicago & Eastern
Railroad Corporation

TJL:tl

Attachments

FLETCHER & SIPPEL LLC

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December 7, 2007

Mr. Tom D. Hamel
Transportation Specialist
3M Logistics
3M Center, Building 225-5M-07
St. Paul, MN 55144

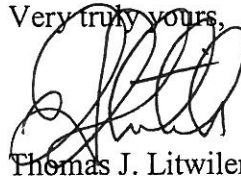
Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Mr. Hamel:

On December 4, 2007, the Surface Transportation Board issued a decision in the above-captioned proceeding granting the petition of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") to acquire BNSF Railway Company's rail line extending from milepost 1.74 near East Moline, Illinois to milepost 20.31 near Albany, Illinois. Ordering paragraph two of the decision requires that IC&E serve a copy of the decision on all shippers on the line. Accordingly, a copy of the Board's decision is enclosed for your reference.

Please feel free to contact me should you have any questions regarding this matter. Kind regards.

Very truly yours,



Thomas J. Litwiler
Attorney for Iowa, Chicago & Eastern
Railroad Corporation

TJL:tl

Enclosure

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December 7, 2007

Mr. Ken Zintak
Manager, Transportation
CF Industries, Inc.
4 Parkway North, Suite 400
Deerfield, IL 60015-2590

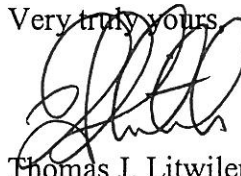
Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Mr. Zintak:

On December 4, 2007, the Surface Transportation Board issued a decision in the above-captioned proceeding granting the petition of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") to acquire BNSF Railway Company's rail line extending from milepost 1.74 near East Moline, Illinois to milepost 20.31 near Albany, Illinois. Ordering paragraph two of the decision requires that IC&E serve a copy of the decision on all shippers on the line. Accordingly, a copy of the Board's decision is enclosed for your reference.

Please feel free to contact me should you have any questions regarding this matter. Kind regards.

Very truly yours,



Thomas J. Litwiler
Attorney for Iowa, Chicago & Eastern
Railroad Corporation

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December 7, 2007

Mr. Matthew J. Miceli
Director, Intermediates
Plains Marketing Canada, L.P.
888 3rd Street S.W., Suite 1400
Calgary, Alberta, Canada T2P 5C5

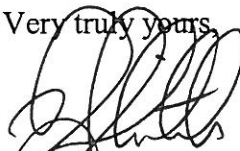
Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Mr. Miceli:

On December 4, 2007, the Surface Transportation Board issued a decision in the above-captioned proceeding granting the petition of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") to acquire BNSF Railway Company's rail line extending from milepost 1.74 near East Moline, Illinois to milepost 20.31 near Albany, Illinois. Ordering paragraph two of the decision requires that IC&E serve a copy of the decision on all shippers on the line. Accordingly, a copy of the Board's decision is enclosed for your reference.

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Very truly yours,



Thomas J. Litwiler
Attorney for Iowa, Chicago & Eastern
Railroad Corporation

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December 7, 2007

Mr. Scott Rome
Director Transportation
Westway Trading Corporation
365 Canal Street, Suite 2900
New Orleans, LA 70130

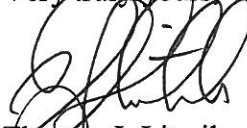
Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Mr. Rome:

On December 4, 2007, the Surface Transportation Board issued a decision in the above-captioned proceeding granting the petition of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") to acquire BNSF Railway Company's rail line extending from milepost 1.74 near East Moline, Illinois to milepost 20.31 near Albany, Illinois. Ordering paragraph two of the decision requires that IC&E serve a copy of the decision on all shippers on the line. Accordingly, a copy of the Board's decision is enclosed for your reference.

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Thomas J. Litwiler
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