

L. E. PEABODY & ASSOCIATES, INC.

ECONOMIC CONSULTANTS

FOUNDED 1956 1959-1965
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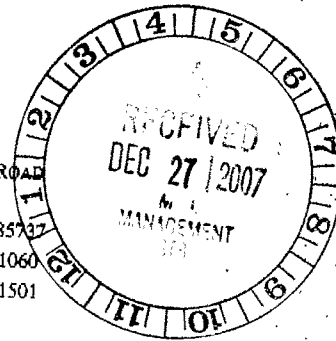
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December 27, 2007

VIA TELECOPY

221135

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

ENTERED
Office of Proceedings

DEC 27 2007

Part of
Public Record

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:

L.E. Peabody & Associates, Inc. hereby files its notice of Intent to Participate in the above-entitled action, notice of which was released by the Surface Transportation Board on November 26, 2007. L.E. Peabody & Associates, Inc. asks that notice of all further proceedings and filings in said action be served upon the undersigned at the address below stated:

L.E. Peabody & Associates, Inc.
1501 Duke Street
Suite 200
Alexandria, VA 22314

If you have any questions, please call me.

Very truly yours

Joseph J. Plaistow

JJP:dk