



WHOLESALE LUMBER CO.

3677 EMBASSY PARKWAY AKRON, OHIO 44333-8382

MAIL: P.O. BOX 1248 • BATH, OHIO 44210-1248

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Railcar & Truckload Distributors & Importers Serving 48 States With Forest Products

James W. Brennan
Traffic Manager

January 25, 2008

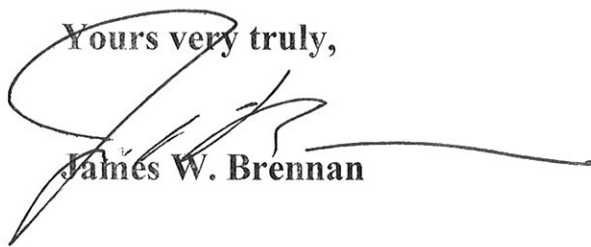
Honorable Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

**RE: FD No. 35081 – Canadian Pacific Railway Co., et al – Control – Dakota,
Minnesota & Eastern Railroad Corp., et al**

Dear Secretary Williams:

Please be advised that Empire Wholesale Lumber Company intends to participate in the above-captioned proceeding.

Yours very truly,



James W. Brennan

CORPORATE HEADQUARTERS AKRON, OHIO



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