

**WEINER
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February 7, 2008

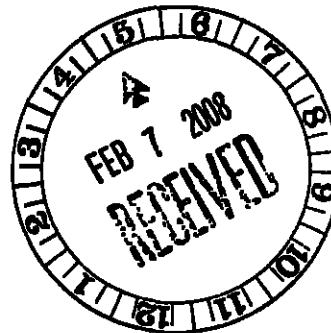
BY HAND

Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

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Office of Proceedings

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Public Record



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

Dear Ms. Quinlan:

Pursuant to Decision No 5 in the above-referenced proceeding, Twin Cities & Western Railroad Co. and Minnesota Prairie Line, Inc. each hereby certifies that it has served on all Parties of Record its previous filings submitted in this proceeding (excluding notices of intent to participate and prior corrections to the service list). A Certificate of Service is attached to this letter.

Also enclosed are 10 copies of this letter. Please acknowledge receipt of this letter by date-stamping the acknowledgement copy and returning it to our messenger.

Very truly yours,

Mark H. Sidman

Enclosures

CERTIFICATE OF SERVICE

I hereby certify that on this 7th day of February 2008, that a true and correct copy of the Signed Protective Order Undertakings, filed October 29, 2007 and October 30, 2007, by outside counsel and consultant, respectively, for Twin Cities & Western Railroad Co. and Minnesota Prairie Line, Inc., is being served by first-class mail, postage prepaid, on the parties identified below.

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