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February 8, 2008

VIA E-FILING

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

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

Dear Secretary Quinlan:

Pursuant to the decision issued on February 1, 2008, the undersigned counsel hereby certifies that copies of Iowa Northern Railroad Company's Notice of Intent to Participate dated October 11, 2007, Substitution of Counsel dated October 24, 2007, Comments on Proposed Procedural Schedule dated October 26, 2007 and Letter Request for Voting Trust Documents and Opinion dated October 31, 2007 have been served by first class mail postage prepaid, or by more expeditious means as of February 8, 2008 on all parties of record in this proceeding. If there are any questions concerning this filing, please contact me by telephone at (202) 663-7823 or by e-mail at wmullins@bakerandmiller.com.

Sincerely,



William A. Mullins