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Via E-Filing

February 12, 2008

Hon. Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

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

Dear Acting Secretary Quinlan:

As required by Decision No. 4 in the above-referenced proceeding, I am enclosing for filing a copy of Wisconsin & Southern Railroad Company's Certificate of Service.

Sincerely yours,


By: James H. M. Savage
For: John D. Heffner
John D. Heffner, PLLC

BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423

STB Finance Docket No. 35081

CANADIAN PACIFIC RAILWAY COMPANY, ET AL.
-- CONTROL --
DAKOTA, MINNESOTA & EASTERN RAILROAD CORP., ET AL.

WISCONSIN & SOUTHERN RAILROAD COMPANY'S
CERTIFICATE OF SERVICE

John D. Heffner
John D. Heffner, PLLC
1750 K Street, NW
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(202) 296-3333

Attorney for Wisconsin & Southern Railroad

Dated: February 12, 2008

BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423

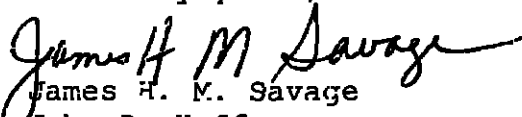
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CANADIAN PACIFIC RAILWAY COMPANY, ET AL.
-- CONTROL --
DAKOTA, MINNESOTA & EASTERN RAILROAD CORP., ET AL.

WISCONSIN & SOUTHERN RAILROAD COMPANY'S
CERTIFICATE OF SERVICE

I hereby certify that copies of all filings made by Wisconsin & Southern Railroad Company prior to the service date of the Board's February 1, 2008 Decision No. 4 in the above-captioned proceeding have been served on all parties of record by first-class mail.

Sincerely yours,


By: James H. M. Savage
For: John D. Heffner

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Dated: February 12, 2008