

**WEINER
BRODSKY
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KIDER PC**



March 25, 2008

BY HAND

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

**ENTERED
Office of Proceedings
MAR 25 2008
Part of
Public Record**

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

Dear Secretary Quinlan:

Twin Cities & Western Railroad Company ("TCW"), Minnesota Prairie Line, Inc. ("MPL") and Canadian Pacific Railway Company have discussed and addressed TCW's and MPL's concerns with respect to the above-referenced proceeding. As a result, TCW and MPL hereby withdraw their Comments in Opposition to Proposed Transaction, filed in this proceeding on March 4, 2008. TCW and MPL now support the proposed transaction.

A certificate of service is attached hereto. 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,

Rose-Michele Nardi

Enclosures

CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of March 2008, a true and correct copy of the foregoing letter filed by Twin Cities & Western Railroad Company and Minnesota Prairie Line, Inc. is being served by first-class mail, postage prepaid, on the following:

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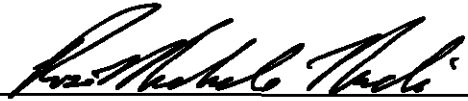
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