

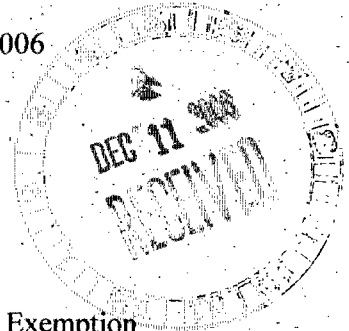
JAMES B. DOUGHERTY

ATTORNEY AT LAW

December 11, 2006

Vernon Williams, Secretary
Surface Transportation Board
1925 K St. NW, Room 700
Washington, D.C. 2006

218254



Re: FD 34177

Iowa, Chicago and Eastern Railroad Corp. – Trackage Rights Exemption
Comments of the Sierra Club and the Mid-States Coalition for Progress

Dear Mr. Williams:

In response to a document dated November 8, 2006 and prepared by Fletcher & Sippel, LLC, counsel for the Iowa, Chicago & Eastern Railroad Corp. and the Dakota, Minnesota & Eastern Railroad Corp., and filed in the above-referenced proceeding, the Sierra Club and the Mid-States Coalition for Progress herewith endorse and adopt as their own the comments of the Mayo Clinic, also filed this day.

Sincerely,

James B. Dougherty

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