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May 25, 2006

ENTERED
Office of Proceedings

Part of
Public Record

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Finance Document No. 34177
Iowa, Chicago & Eastern Railroad Corporation - Acquisition and Operation
Exemption - Lines of I&M Rail Link, LLC

Dear Secretary Williams:

I am writing on behalf of the City of Bellevue, Iowa in connection with the above-captioned proceeding.

The City of Bellevue is analyzing the Petition to Reopen and Partially Modify Conditions which was filed in this docket on May 12, 2006. It intends to submit comments in response to the above-referenced petition.

The IC & E and DM & E Railroads suggest a 20-day period for interested parties to comment. Petition to Reopen, p.24. The City of Bellevue believes that this suggested time table is unreasonable. Bellevue only received a copy of the petition to reopen this week. Bellevue believes that a longer comment period should be provided.

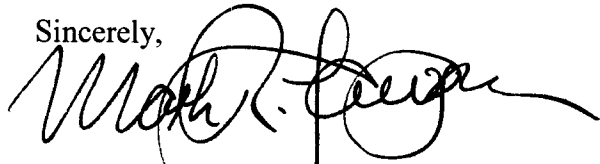
Bellevue hereby requests a period of 60 days from today's date for interested parties to comment concerning the Petition to Reopen as filed herein.

The City of Bellevue also reserves the right to submit whatever comments it deems appropriate in any environmental or other proceeding the Board should determine appropriate in this matter. Please add the City of Bellevue, Iowa as a party of record.

I would appreciate it very much if you would date stamp and return one copy of this letter in the enclosed envelope.

Thank you very much.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark R. Lawson", with a large, stylized flourish extending from the end.

Mark R. Lawson, P.C.
Bellevue City Attorney

cc: William S. Sippel, Esq.
29 North Wacker Drive
Suite 920
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City of Bellevue/ATTN: Loras Herrig, Bellevue City Administrator

MRL:drl