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THOMAS F. MCFARLAND

October 23, 2007

By e-filing

Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

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

Dear Mr. Williams:

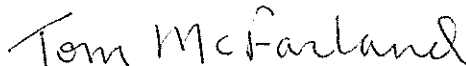
This is a notice of intent to participate in the above proceeding in behalf of Iowa Traction Railroad Company, P.O. Box 309, Mason City, Iowa 50402-0309. Please include Iowa Traction Railroad Company as a party of record as its interest may appear. Iowa Traction will be represented by the following:

David K. Johnson, President
Iowa Traction Railroad Company
P.O. Box 309
Mason City, IA 50402-0309

Thomas F. McFarland
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This notice is being served on all known parties of record.

Very truly yours,



Thomas F. McFarland

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cc: All parties of record per attached
Mr. David K. Johnson, *by e-mail*

THOMAS F. MCFARLAND

Vernon A. Williams

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