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December 6, 2007

Hon. Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

RE: Finance Docket No. 35087, *Canadian National Railway Company, et al. – Control – EJ&E West Company*

Wisconsin & Southern Railroad Co. Notice of Intent

Dear Secretary Williams:

I am writing on behalf of the Wisconsin & Southern Railroad Co. ("WSOR"), in connection with the above-captioned proceeding. On November 2, 2007, WSOR submitted a Notice of Intent to participate in these proceedings. Inadvertently, WSOR's notice referenced FD No. 35081, the docket number for Canadian Pacific Railway Company -- et al --Control-Dakota, Minnesota & Eastern Railroad Corp., et al, rather than FD No. 35087. However, our notice clearly indicated an intent to participate in the Canadian National proceeding. Because the Board's website shows WSOR's CN filing under the CP listing, I am resubmitting this letter as WSOR's Notice of Intent to participate in FD No. 35087, Canadian National Railway Company, et al. -- Control -- EJ&E West Company. Please be advised that WSOR desires to participate in this proceeding as its interest may appear and that it wishes to be shown as a party of record to receive copies of all pleadings, notices, and decisions.

Surface Transportation Board
CN-EJ&E EIS - FD-35087

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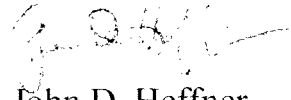
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Sincerely yours,

A handwritten signature in dark ink, appearing to read "John D. Heffner", with a long horizontal flourish extending to the right.

John D. Heffner

cc: William Gardner
service list