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October 26, 2007

VIA ELECTRONIC FILING

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

Re: **Finance Docket No. 35088**
Iowa, Chicago & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Secretary Williams:

Pursuant to 49 C.F.R. § 1121.4(h), Iowa, Chicago & Eastern Railroad Corporation ("IC&E") hereby certifies that on October 22, 2007, the attached Notice was posted at the following workplaces of BNSF Railway Company ("BNSF") employees on the rail line extending from near East Moline to near Albany, Illinois (the "Albany Line") that is the subject of the above-captioned exemption proceeding:

BNSF Galesburg Terminal
3598 Saluda Road
Galesburg, IL 61401

BNSF Barstow Yard Office
18715 1st Avenue
Barstow, IL 61236

BNSF Clinton Yard Office
Clinton, IA 52732

IC&E also certifies that on October 26, 2007, the attached Notice was served by first class mail, postage prepaid, on the national offices of the labor unions representing BNSF employees on the Albany Line, at the following addresses:

Mr. Donald M. Hahs
National President
Brotherhood of Locomotive Engineers and Trainmen
1370 Ontario Street, Mezzanine
Cleveland, OH 44113

FLETCHER & SIPPEL LLC

Mr. Vernon A. Williams
October 26, 2007
Page 2

Mr. Freddie N. Simpson
President
Brotherhood of Maintenance of Way Employes, IBT
20300 Civic Center Drive, Suite 320
Southfield, MI 48076-4169

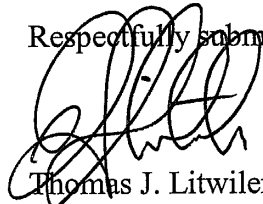
Mr. Paul C. Thompson
International President
United Transportation Union
14600 Detroit Avenue
Cleveland, OH 44107-4250

Mr. W. Dan Pickett
International President
Brotherhood of Railroad Signalmen
917 Shenandoah Shores Road
Front Royal, VA 22630-6418

IC&E filed a petition for exemption pursuant to 49 U.S.C. §§ 10502 and 10902 to acquire the Albany Line from BNSF on October 16, 2007. IC&E currently provides all rail service on the Albany Line under long-standing trackage rights. IC&E has sought expedited consideration of its petition, to allow issuance of a decision that would be effective on or before December 28, 2007. Under 49 C.F.R. § 1121.4(h), this certification of the posting and service of the attached Notice would permit the exemption to become effective as of December 25, 2007.

If you have any questions regarding this filing, please feel free to contact me.
Thank you for your assistance on this matter.

Respectfully submitted,



Thomas J. Litwiler
Attorney for Iowa, Chicago & Eastern
Railroad Corporation

TJL:tl

Attachment

IOWA, CHICAGO & EASTERN RAILROAD CORPORATION
140 North Phillips Avenue
Sioux Falls, SD 57104

NOTICE

Pursuant to regulations of the Surface Transportation Board ("STB") at 49 C.F.R. § 1121.4(h), Iowa, Chicago & Eastern Railroad Corporation ("IC&E"), a Class II rail carrier, hereby gives notice to employees of BNSF Railway Company ("BNSF") that on or about December 31, 2007, IC&E intends to acquire BNSF's line of railroad (the "Albany Line") extending from milepost 1.74 near East Moline, Illinois to the end of track at milepost 20.31 at Ceffco, Illinois, near Albany, a distance of approximately 18.57 miles. IC&E already provides all rail service on the Albany Line pursuant to long-standing trackage rights.

A petition for exemption to authorize the proposed transaction was filed with the Surface Transportation Board on October 16, 2007, in Finance Docket No. 35088.

IC&E does not expect to hire any additional employees as a result of its acquisition of the Albany Line from BNSF. Employees desiring further information regarding the transaction may contact Traci Lund, IC&E Director - Human Resources, at (605) 782-1165.