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ORIGINAL



May 24, 2006

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

216608

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

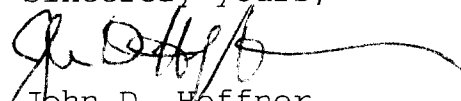
~~Finance Docket No. 34178~~
~~Dakota, Minnesota & Eastern Railroad Corporation~~
~~And Cedar American Rail Holdings, Inc. - Control~~
~~- Iowa, Chicago & Eastern Railroad Corporation~~

Dear Secretary Williams:

I am writing on behalf of the City of Owatonna, MN ("Owatonna") in connection with the above-captioned proceeding as its interest may appear. Owatonna is presently analyzing its interest and may decide to submit comments in response to the above-referenced Petition to Reopen and Partially Modify Conditions dated May 11 and filed May 12, 2006. By my calculations Owatonna's response would be due June 1. Owatonna also reserves the right to submit whatever comments it deems appropriate in any environmental or other proceeding the Board should hold in this matter. Please add Owatonna as a party of record.

Please date stamp and return one copy of this letter.

Sincerely yours,


John D. Heffner
Counsel for Owatonna, MN

cc: William C. Sippel, Esq.
Mark Walbran, Esq.