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U.S. Department of
Transportation
Office of the Secretary
of Transportation

General Counsel

1200 New Jersey Avenue, S.E.
Washington, D.C. 20590

DOT-2

January 23, 2008

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Re. Certificate of Service
Finance Docket No. 35087

Dear Ms. Quinlan:

Pursuant to Decision No. 3 in the above-referenced proceeding, this letter serves to certify that on this date the undersigned caused to send to all Parties of Record copies of the Notice of Intent to Participate of the United States Department of Transportation (DOT-1) by first-class mail, postage prepaid.

Sincerely,


Paul Samuel Smith