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September 24, 2012

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Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

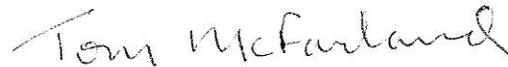
Re: Finance Docket No. 35677, *Iowa Traction Railway Company -- Change in Operators Exemption -- Rail Line of Backtrack, Inc. at Mason City, IA*

Dear Ms. Brown:

Please refer to the Verified Notice of Exemption under 49 C.F.R. § 1150.31(a)(3) filed in the above proceeding on September 19, 2012.

This is to certify to the Board that at present there are no shippers on the rail line involved in the proceeding. Accordingly, it was not necessary for the Applicant to notify shippers on the line of the proposed change of operators.

Very truly yours,



Thomas F. McFarland
Attorney for Applicant