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VIA E-FILING

Ms. Cynthia T. Brown  
Chief, Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W., Room 1034  
Washington, D.C. 20024

Re: Finance Docket No. 35751, Iowa Interstate Railroad, Ltd. – Acquisition  
Exemption –Line of BNSF Railway Company

Dear Ms. Brown:

This letter is being filed on behalf of Bartlett Grain Company, L.P. (“Bartlett Grain”), a rail shipper mentioned in the referenced filing who will be affected by the various proposed transactions described therein. Bartlett Grain learned of this filing from seeing it on the Board’s website, not from it being served on Bartlett Grain by the applicant, Iowa Interstate Railroad, Ltd (“IAIS”). Petition at 1.

The primary transaction described in the Petition, and the numerous other railroad transactions associated with the “massive” (Petition at 4) Council Bluffs Interstate System Improvements project that are briefly mentioned in the Petition, would fundamentally change the manner in which common carrier rail service is provided to Bartlett Grain’s Council Bluffs grain elevator, and rail service in the Council Bluffs, Iowa area generally. For this reason, it is imperative that the rail transactions associated with the highway project are carefully vetted by the STB to ensure that service to Bartlett, the other rail shipper in this area of the project, and interstate rail service in the Council Bluffs area generally is not disrupted or diminished.

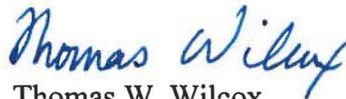
**GKG Law, P.C.**

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This letter is for the purpose of informing the Board, in light of IAIS's request that its Petition receive expedited consideration, that Bartlett Grain is reviewing the Petition and is preparing a response it will file in due course in accordance with the Board's rules.

Please do not hesitate to contact the undersigned with any questions.

Sincerely,



Thomas W. Wilcox  
*Attorney for Bartlett Grain Company, L.P.*

cc: Counsel for IAIS (via email)  
Joe Griffith, Bartlett Grain Company, L.P. (via email)