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December 8, 2008



224212

ENTERED
Office of Proceedings
DEC 17 2008
Part of
Public Record

Ms Anne K Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

RE Finance Docket No. 35187
Grand Elk Railroad, LLC - Lease & Operation -
Norfolk Southern Railway Company

Dear Secretary Quinlan:

Please allow this letter, and the ten (10) enclosed copies, to serve as the Notice of Intent to Participate in the proceedings by the Indiana Northeastern Railroad Company

The Indiana Northeastern Railroad Company owns and operates a line of railroad extending from Montpelier, Ohio, through the States of Ohio, Indiana, and Michigan, terminating in Sturgis, Michigan

Service on the Indiana Northeastern Railroad Company should be made to the undersigned at the address shown above.

Thank you for your attention to this matter.

Yours truly,


Carl M. Miller

CMM:rmo
Enclosures

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of this Notice of Intent to Participate was served upon each of the following:

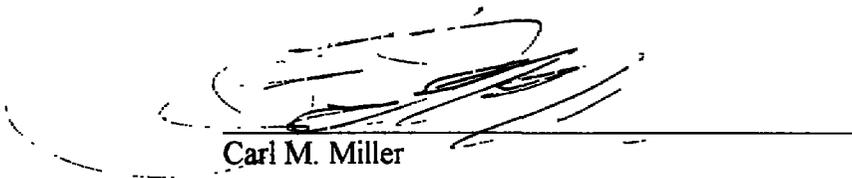
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by depositing the same in the United States mail, first class postage prepaid, this 8th day of December, 2008.



Carl M. Miller