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Muscatine Power and Water

3205 Cedar Street • Muscatine, Iowa 52761-2204
319-263-2631

December 18, 2002

The Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, D.C. 20423-0001



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

ENTERED
Office of Proceedings
DEC 23 2002
Part of
Public Record

Dear Secretary Williams:

I am writing on behalf of the Board of Water, Electric and Communications Trustees of the City of Muscatine, Iowa, d/b/a Muscatine Power and Water ("MPW") to express MPW's support for the proposed common control of Iowa, Chicago & Eastern Railroad Corporation ("IC&E") and the Dakota, Minnesota & Eastern Railroad Corporation ("DM&E").

As we stated in our filing on Friday, November 22, 2002, we had concerns relating to interchange gateways and stated that we were trying to work with DM&E and IC&E regarding those concerns but had not reached an agreement. Since our filing, those concerns have been addressed and based on the new agreement between MPW and DM&E and IC&E, we are now in full support of the transaction, withdraw the comments filed with the Board on November 22, 2002, and encourage the Board to approve the transaction in an expeditious manner.

Enclosed are 25 copies of this letter and a diskette containing the text of the letter in Wordperfect format. We are also concurrently serving the letter to all parties of record in accordance with the attached listing.

Respectfully submitted,

Jay D. Logel
Jay D. Logel
General Manager

C: Duane Goedken, MPW Board Attorney
Parties of Record

APPENDIX

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