

206938

FLETCHER & SIPPEL LLC

Two Prudential Plaza, Suite 3125
180 North Stetson Avenue
Chicago, Illinois 60601-6721

Phone: (312) 540-0500
Fax: (312) 540-9098
www.fletcher-sippel.com

William C. Sippel
(312) 540-9451
wsippel@fletcher-sippel.com

December 23, 2002

VIA FEDERAL EXPRESS

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20006



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

Finance Docket No. 34178 (Sub-No. 1) 206939
Dakota, Minnesota & Eastern Railroad Corporation --
Terminal Trackage Rights -- Union Pacific Railroad Company

ENTERED
Office of Proceedings
DEC 24 2002
Part of
Public Record

Dear Secretary Williams:

On December 13, 2002, Applicants filed Applicants' Rebuttal (DME-9) in the above-captioned proceedings. That filing contained a facsimile copy of the verification page for the Rebuttal Verified Statement of Kevin V. Schieffer. I am now attaching the original version of Mr. Schieffer's verification and would request that it be substituted for the copy previously submitted.

Twenty-five copies of this letter are enclosed for filing at the Board. One extra copy also is enclosed, and I would request that you date-stamp that copy to show receipt of this filing and return it to me in the provided envelope.

If you have any questions regarding this matter, please feel free to contact me. Thank you for your assistance.

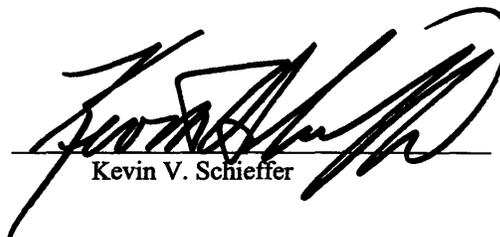
Respectfully submitted,

William C. Sippel
Attorney for Dakota, Minnesota & Eastern
Railroad Corporation and Cedar American
Rail Holdings, Inc.

WCS:dg
Enclosures
cc: All Parties of Record

VERIFICATION

I, Kevin V. Schieffer, declare under penalty of perjury under the laws of the United States that the foregoing is true and correct, and that I am qualified and authorized to make this statement.



Kevin V. Schieffer

Dated: December 12, 2002