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March 21, 2007

Honorable Vernon A. Williams  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

**RE: STB Finance Docket No. 35005, Chicago Terminal Railroad  
-Acquisition and Operation Exemption-Rail Lines of  
Union Pacific Railroad Company and Canadian Pacific  
Railroad Company, et al**

**Notice of Withdrawal of Counsel**

Dear Mr. Williams:

I am writing on behalf of Chicago Terminal Railroad in connection with the above-captioned proceeding that was the subject of a Verified Notice of Exemption filed on March 16, 2007.

Please be advised that I am withdrawing as counsel of record for Chicago Terminal Railroad in connection with this exemption proceeding. Any future work in this matter will be handled by Fritz R. Kahn, Esq.; who will be filing a notice of appearance. I will continue to represent in other unrelated matters, Chicago Terminal Railroad's corporate parents, Iowa Pacific Holdings and Permian Basin Railways.

Please date stamp and return one copy of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'J. D. Heffner', written over a horizontal line.

John D. Heffner

cc: Fritz R. Kahn, Esq.  
Mr. Ed Ellis