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March 4, 2008

BY E-FILING

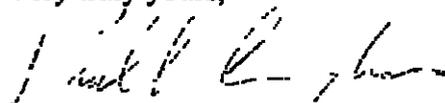
Ann K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
Office of the Secretary
395 E Street, S.W.
Washington, DC 20423-0001

**Re: Canadian Pacific Railway Company, et al. – Control – Dakota,
Minnesota & Eastern Railroad Corp., et al. (STB Finance Docket No.
35081)**

Dear Ms Quinlan:

Enclosed for filing in the above-referenced docket are the Comments of Canadian National Railway Company.

Very truly yours,



Paul A. Cunningham
Counsel for Canadian National Railway Company

Enclosure

cc: All parties of Record

BEFORE THE
SURFACE TRANSPORTATION BOARD

STB Finance Docket No. 35081

CANADIAN PACIFIC RAILWAY COMPANY, ET AL.
- CONTROL -
DAKOTA, MINNESOTA & EASTERN RAILROAD CORPORATION, ET AL.

COMMENTS OF CANADIAN NATIONAL RAILWAY COMPANY

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Counsel for Canadian National Railway Company

March 4, 2008

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SURFACE TRANSPORTATION BOARD

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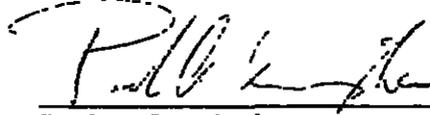
COMMENTS OF CANADIAN NATIONAL RAILWAY COMPANY

Pursuant to the Board's Decision in the above-captioned proceeding served on December 27, 2007, Canadian National Railway Company ("CN") hereby comments on the proposed acquisition of Dakota, Minnesota & Eastern Railroad Corporation ("DM&E") and Iowa, Chicago & Eastern Railroad Corporation ("IC&E") by Canadian Pacific Railway Company ("CPRC").

CN supports the proposed transaction and believes it is entitled to prompt consideration

by the Board.

Respectfully submitted,



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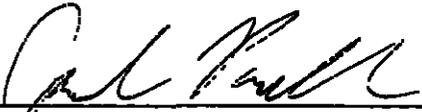
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Counsel for Canadian National Railway Company

March 4, 2008

CERTIFICATE OF SERVICE

I certify that I have this 4th day of March, 2008, served copies of the foregoing
Comments of Canadian National Railway Company (CN-2) upon all known parties of record in
this proceeding by first-class mail or a more expeditious method.



Jared H. Powell