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January 22, 2010

Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

*Re: Finance Docket No. 35346; Nebraska Northwestern Railroad, Inc.—
Purchase, Lease and Operation Exemption—
Dakota, Minnesota & Eastern Railroad Corporation*

Dear Sir or Madam:

Enclosed for filing with the notice of exemption filed in the above proceeding is the original verification of John D. Nielsen.

Very truly yours,



Enclosure

ENTERED
Office of Proceedings
FEB 24, 2010
Part of
Public Record



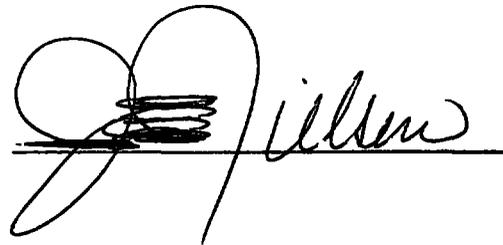
VERIFICATION

STATE OF NEBRASKA)

) SS

COUNTY OF BOX BUTE)

John D. Nielsen, being first duly sworn, deposes and states that he is PRESIDENT of Nebraska Northwestern Railroad, Inc., that he is authorized to make this verification, and that he has read the foregoing Notice of Exemption and knows the facts asserted therein are true and accurate as stated to the best of his knowledge, information and belief.



SUBSCRIBED and SWORN

before me this 20 day of

~~October~~ January, ~~2009~~ 2010.

Sharron K. Jones

Notary Public

1635964

