Winona & Southwestern Road April 30, 1888
Hill to Jos. Walker & Sons, N.Y.
"The country along the entire line of the Winona & Southwestern Railway from Winona, Minnesot to Council Bluffs, Iowa, is as good as any in

the west. The local business of the line should furnish enough revenue to make it a paying investment, and its through business ... cannot fail to make the enterprise a good one as it will be able to furnish cheaper lumber and coal to the southwest than any other line and will be in a position to handle the agricultural products of Minnesota and Iowa on as good terms as the best." JJH LetterBook, 10/22/86 - 9/21/95, p. 218