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THOMAS F. MCFARLAND

December 20, 2007

By e-filing

Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

Re: Finance Docket No. 35087, *Canadian National Railway Company and Grand Trunk Corporation -- Control -- EJ&E West Company*

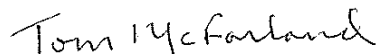
Dear Mr. Williams:

Coilplus Illinois, Inc. (Coilplus) supports the Petition for Reconsideration that was filed by Indiana Harbor Belt Railroad Company (IHB) on December 17, 2007. Coilplus is a substantial shipper on the EJ&E at Plainfield, Illinois.

Coilplus does not understand how the proposed CN-EJ&E transaction can be treated as "minor" when there has been such an outpouring of participation by shippers, communities, other governmental agencies, freight railroads, and passenger carriers. That overwhelming demonstration of concern dictates a determination that the transaction has regional transportation significance. By virtue of 49 U.S.C. § 11325(a)(2), Congress intended that a transaction of that regional significance be processed under 49 U.S.C. § 11325(c), rather than 49 U.S.C. § 11325(d).

If IHB's Petition is not granted, the Board should allow more time for negotiation and preparation before the filing of opposition, requests for conditions, etc. The intervening Holiday Season will lop off two weeks or more of the time for such negotiation and preparation. The Board should add that time onto the current date for filing opposition, requests for conditions, etc. Allowing ample time for negotiation would be likely to satisfy the interests of numerous parties and simplify the issues for the benefit of all parties and the Board.

Very truly yours,



Thomas F. McFarland
Attorney for Coilplus Illinois, Inc.

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cc: William Mullins, Esq.
Mr. Tim Dilbeck
Mrs. Sandra Dearden
Service list