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By e-filing

Anne K. Quinlan, Esq
Acting 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 Ms Quinlan

Coilplus Illinois Inc has decided not to participate further in the above proceeding. Accordingly, I am hereby withdrawing my appearance and the appearance of Mr Tim Dilbeck in behalf of Coilplus Illinois, Inc

Respectfully submitted,

Tom McFarland

Thomas F. McFarland

TMcF kl wp8 01/28/08/jf/STB3

cc Mr Tim Dilbeck
Mr. Sandra Dearden
All parties of record