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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:

Reichhold, Inc. urges the Board to grant the Petition for Reconsideration filed by Indiana Harbor Belt Railroad Company (IHB) on December 17. Reichhold is a substantial shipper located on the EJ&E at Morris, Illinois.

It may have been justified for the Board to treat the proposed transaction as "minor" on an initial basis. Clearly, however, it is no longer justified to do so in view of expressions of interest by shippers, communities, state and county governments, legislators, freight railroads, passenger carriers and commuter railroads, totaling more than 100 entities. In view of those numerous filings, it is incontestable that the proposed transaction has regional transportation significance within the meaning of 49 U.S.C. § 11325(a)(2). It is the unmistakable intent of Congress on the face of the statute that a transaction of regional transportation significance be processed under the time frames set out at 49 U.S.C. § 11325(c). In accordance with the governing statute, the Board should grant IHB's Petition.

However, if IHB's Petition is not granted, Reichhold supports the request for extension of filing date for opposition, requests for condition, etc. set out in IHB's Petition at 22.

Respectfully submitted,



Thomas F. McFarland
Attorney for Reichhold, Inc.

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cc: Scott Phillips, Esq.
William Mullins, Esq.
Mrs. Sandra Dearden
Service list