

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

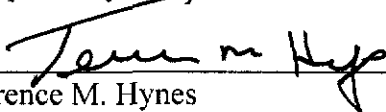
Finance Docket No. 35087

**CANADIAN NATIONAL RAILWAY COMPANY AND
GRAND TRUNK CORPORATION
--CONTROL--
EJ&E WEST COMPANY**

COMMENTS OF CANADIAN PACIFIC RAILWAY COMPANY

Pursuant to the Decision issued in the above-captioned proceeding on November 26, 2007, Canadian Pacific Railway Company and its U.S. railroad affiliates, Soo Line Railroad Company and Delaware and Hudson Railway Company, Inc. (collectively, "CPR") submits these comments regarding the proposed acquisition of EJ&E West Company ("EJ&EW") by Canadian National Railway Company ("CN"). CPR believes that the proposed transaction satisfies the statutory criteria set forth at 49 U.S.C. § 11323 *et seq.*, and therefore supports approval of the transaction.

Respectfully submitted,



Terence M. Hynes
Sidley Austin LLP
1501 K Street, N.W.
Washington, D.C. 20005
202-736-8000

Counsel for Canadian Pacific Railway Company

Dated: January 28, 2008

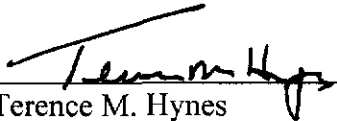
CERTIFICATE OF SERVICE

I hereby certify that I have caused the foregoing Comments of Canadian Pacific Railway Company to be served by first class mail, postage prepaid, this 28th day of January 2008 on all parties of record and on the following:

Secretary of Transportation
1200 New Jersey Avenue, S.E.
Washington, D.C. 20590

Attorney General of the United States
c/o Assistant Attorney General
Antitrust Division, Room 3109
U.S. Department of Justice
950 Pennsylvania Avenue, N.W.
Washington, D.C. 20530-0001

Paul A. Cunningham
Harkins Cunningham LLP
1700 K Street, N.W., Suite 400
Washington, DC 20006-3804


Terence M. Hynes