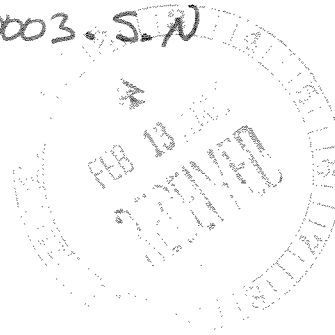


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February 4, 2008

Ms. Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Re: Canadian National Railway Company – Control – EJ&E West Company (STB Finance Docket No. 35087)

Dear Secretary Quinlan:

As one of the nation's largest corporate rail customers, UPS has a vested interest in any effort to add rail capacity, reduce congestion, and increase fluidity of the freight rail network. As you may know, UPS has previously testified before the Surface Transportation Board about the need for additional rail capacity and improved service performance. UPS has also publicly stated its concern about the service impact of proposed future Class I rail mergers.

Given these factors, UPS has carefully reviewed the pending Railroad Control Application of the Canadian National Railway Company proposed acquisition of rail lines of Elgin, Joliet and Eastern Railway Company (EJ&E). On balance, UPS concludes that the proposal is beneficial to rail customers and strongly urges the STB to approve the transaction.

The proposed acquisition will alleviate bottlenecks and reduce traffic density in the critical Chicago rail crossroads, and will directly benefit UPS southbound intermodal movements on Canadian National. UPS remains very focused on rail time-in-transit, and should enjoy greater service reliability as a result of this acquisition. The network enhancement benefits of this proposal are valuable not only to UPS, but to the thousands of UPS customers that rely upon time sensitive intermodal transportation movements.

UPS is hopeful the STB will move expeditiously to approve this transaction.

Sincerely,

Thomas F. Jensen

Surface Transportation Board
CN-EJ&E EIS - FD-35087
Log and Distribution
Date Rec'd: _____
By: _____
Submitted (initial): _____
SIA/CPM: _____
Cc: Original - Job File

I, Thomas F. Jensen, declare under penalty of perjury that the foregoing is true and correct. Further, I certify that I am qualified and authorized to file this verified statement. Executed on February, 4, 2008.

Thomas F. Jensen