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THOMAS F. MCFARLAND

December 19, 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:

Aux Sable Liquid Products, LLC (Aux Sable) hereby supports a Petition for Reconsideration that was filed by Indiana Harbor Belt Railroad Company on December 17.

Aux Sable is a substantial user of EJ&E rail service at its manufacturing facilities at Channahon, Illinois.

Aux Sable filed a Reply in Opposition to CN's request that CN's proposal to acquire EJ&E be treated as a "minor transaction."

For the reasons stated in that Opposition and in IHB's Petition, the proposed acquisition should be treated as a significant transaction. Congress intended that transactions that would have regional transportation significance, as the CN-EJ&E transaction surely would have, be processed in accordance with the time frames in 49 U.S.C. § 11325(c), rather than the short time frames in 49 U.S.C. § 11325(d). *See* 49 U.S.C. § 11325(a)(2).

The short time frame for processing the *CN-EJ&E* transaction adopted by the Board, combined with the intervening Holiday Season, does not provide adequate time for CN to meet with the numerous parties having filed notices of intent to participate, in an attempt to reach accommodations with those parties and for those parties to prepare and file opposition, requests for conditions, etc. if accommodation could not be reached. Consequently, if the Board adheres

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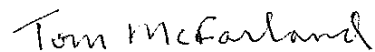
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to its classification of the transaction as minor, at the very least the Board should extend the date for the public to file opposition, etc. to February 15, 2008. That would revive the time that will be lost to the Holiday Season.

Very truly yours,

A handwritten signature in black ink that reads "Tom McFarland". The signature is written in a cursive, slightly slanted style.

Thomas F. McFarland
*Attorney for Aux Sable
Liquid Products, LLC*

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cc: William Mullins, Esq.
Katherine Dodds, Esq.
Mrs. Sandra Dearden
Service list