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Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

RE: *Docket No. 36368*

Application by Soo Line Corporation for STB approval to acquire the Central Maine & Quebec Railway

Dear Board Members:

Atlantic Wallboard Limited submits this letter in strong support of the application filed by Soo Line Corporation ("Soo") to acquire the Central Maine & Quebec Railway (CMQR).

Atlantic Wallboard Limited depends on reliable and sustainable rail service to ship its wallboard products to customers in Canada and the United States.

Atlantic Wallboard Limited supports the proposed acquisition because it:

- Preserves and enhances overall competition in the Northeast surface transportation market;
- Will result in more efficient, seamless rail service;
- Provides customers with enhanced access to markets, including to export markets, by connecting CP's network to Atlantic ports;
- Produces no competitive harms, as it is an end-to-end transaction; and
- Ensures continued viability of CMQR

For the above reasons, Atlantic Wallboard Limited strongly supports the application of Soo before the STB to acquire CMQR. We respectfully request your expedited review and approval of this minor transaction.

Sincerely,

A handwritten signature in dark ink, appearing to read "David Saucy", written over a horizontal line.

David Saucy
Vice President

CC: David F. Rifkind
James A. Therriault