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Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E. Street, S.W.
Washington, DC 20423-0001

ENTERED
Office of Proceedings
April 23, 2021
Part of
Public Record

**Re: FD 36514, Canadian National Railway Company, Grand Trunk Corporation, and
CN's Rail Operating Subsidiaries—Control—Kansas City Southern, the Kansas
City Southern Railway Company, Gateway Eastern Railway Company, and the
Texas Mexican Railway Company**

Dear Ms. Brown:

Parsec, Inc. has been a partner in North America's transportation infrastructure since we started as a small trucking company in 1949. We have grown to one of the largest intermodal contracting service providers supporting all major US and Canadian railroads as well as multiple international steamship lines. We have assisted in the growth of the freight industry as well as strengthened the economy of both countries by employing over 4,000 individuals. We have a very strong relationship with the Canadian National railroad (CN) and support them at multiple operations in the United States.

Parsec, Inc. supports CN's acquisition of KCS because of the superior benefits a CN/KCS railway would bring by offering faster, safer, cleaner and more direct service for North-South trade. Over our past 70+ year history, we have seen mergers, acquisitions and partnerships of railroads and in every case, it has enhanced the throughput of goods and services. I firmly believe the CN/KCS acquisition will have the same benefit.

As a supplier to the railway industry, this transaction will be strategic as it will support the growth of trade between USA, Canada and Mexico and the growth of investment in the rail network which will be both beneficial to us and the overall economy.

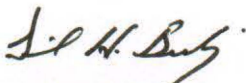
We are also very supportive of the positive impact of converting truck freight to rail on our environment for sustainability purposes and to reduce the overall carbon footprint.

CN's successful track record of acquisitions over the past 25+ years provides assurances that CN will effectively and seamlessly be able to integrate and partner with KCS.

We see the transaction as only beneficial and we do not foresee any negative impacts to our company, the environment or market competition.

Parsec, Inc. is confident in and strongly supports CN's proposed acquisition of KCS for the reasons stated above. We hope that through your review, we see the premier 21st century railway come to life.

Sincerely,



David H. Budig
President and CEO

cc: Parties of Record