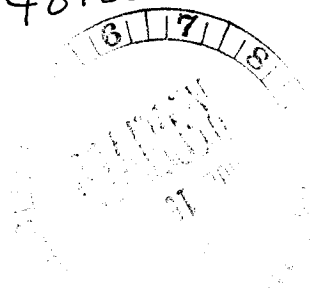


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July 7, 2008

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

Subject: *Canadian National Railway Co., et al. – Control – EJ&E
West Company, STB Finance Docket No. 35087*

Dear Secretary Quinlan:

I am writing in support of CN's proposed acquisition of the major portion of the Elgin, Joliet & Eastern Railway Company (EJ&E). This transaction will improve rail service in the Chicago metropolitan area, to the benefit of railroads and their customers as well as the Chicagoland region generally.

I represent Atlas Oil Company, Atlas Oil Company is a national retail and wholesale fuel provider to several regions of the country, including Illinois and the Chicago land region. We supply delivered fuel products to multiple industries on a daily basis. From time to time, we along with our suppliers, move products along the rail lines to meet the challenging needs of our customers. Such products include Ultra Low Sulfur Diesel, Ethanol, and Bio Diesel. As the demand for these goods increases, the need for an efficient rail logistics solution becomes even more important.

The City of Chicago is an important center for North American rail traffic, but the rail corridors in Chicago are congested. Policymakers have long recognized that action needs to be taken to reduce rail congestion in Chicago, and CN's proposed acquisition would help to reduce congestion by rerouting CN traffic from downtown to the less congested EJ&E line in suburban Chicago. The more efficient rail operations that will result will benefit CN and other railroads, as well as the business community that relies on rail service and the many communities in the downtown area that will experience reductions in train traffic.

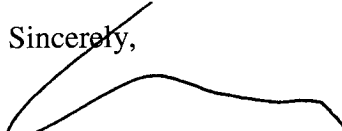
I also urge the STB to approve this transaction expeditiously, as proposed by CN in its request for establishment of time limits for the environmental review and for issuance of a final decision. I support a meaningful environmental review to examine the impacts of moving train traffic off of downtown Chicago rail lines to the EJ&E, particularly as some communities along the EJ&E right-of-way will experience train traffic increases. The STB's Section of

Environmental Analysis (SEA) has been examining these issues for the last several months and has provided opportunities for community residents and officials to comment on the transaction. Interested parties also will have the opportunity to provide comments on the draft Environmental Impact Statement (EIS) on this transaction once it has been issued.

I urge the Board to complete its environmental review process expeditiously, and to approve this beneficial transaction as in the public interest.

Thank you for your consideration of my views.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sam Simon', with a long, sweeping horizontal stroke extending to the right.

Sam Simon
CEO Atlas Oil Company

cc: Victoria Rutson, Chief, Section of Environmental Analysis