

~~00136~~ SPOERER
00099.112007, ~~ATC PEMBROKE~~. FILE NO. 07559.8.1



**VERIFIED STATEMENT
OF
J.P. SPOERER
on behalf of
ATC PEMBROKE**

**ENTERED
Office of Proceedings
NOV 20 2007
Part of
Public Record**

919.545.5800 phone
888.200.7955 toll free
919.542.2710 fax
www.atcpanels.com

My name is J.P. Spoerer, Director of Sales for ATC Panels, one of the fastest growing and industry-leading manufacturer of composite wood panels and value-added products in North America including particle board, MDF (Medium Density Fiberboard), HDF (High Density Fiberboard), Melamine, Laminate Flooring and Primed MDF Mouldings, among others.

The ATC Pembroke mill is the Canadian board and mouldings manufacturing facility for ATC Panels, located in Pembroke, Ontario, on the Ottawa Central Railway, a former Canadian National Railway ("CN") rail line.

CN supplies ATC Pembroke with cars as well as providing transportation on over 90% of our outbound rail business. In 2005 our company shipped 736 cars, which increased 12% to 825 cars in 2006. This year we expect to ship over 900 cars.

In addition to managing sales for ATC Pembroke, I am regularly involved in arranging the rail transportation for ATC Pembroke shipments. I negotiate rates, routes, car supply and work with warehouses and distribution facilities throughout the United States, Canada and Mexico. I work with CN and mill personnel to ensure shipments leave on time to meet customers' needs. ATC Pembroke is at a great distance from some of its markets such as Mexico and the west coast and, although we truck to markets daily, we can provide a competitive product to many more customers with rail service.

The purpose of this statement is to express the strong support of my company for the proposed acquisition by CN of the EJ&E West Company, which I understand will include most of the assets of the present Elgin Joliet & Eastern Railway Company ("EJ&E").

We see the proposed transaction as a possibility to improve CN's service and other rail carriers in the Chicago area by moving most of CN's traffic out of



the congested inner city of Chicago to the EJ&E lines on the outskirts of the city. This should facilitate CN's own movement of traffic through Chicago and make possible more efficient interchanges with other carriers in the area. Of particular importance to us, many of our carloads are presently interchanged by CN to Burlington Northern Santa Fe and to Union Pacific Railroad in the Chicago area. As a result of the proposed transaction we expect more reliable service for those movements, as well as improved transit times.

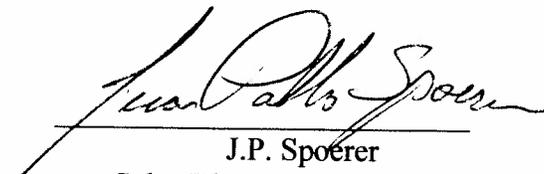
ATC Panels, Inc.
985 Corinth Road
Moncure, NC 27559

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Whereas some railroads have had difficulties integrating carriers that they have acquired, we expect a smooth integration of EJ&E's assets into the CN system. CN has repeatedly demonstrated its ability to seamlessly integrate carriers as large or larger than this proposed acquisition (e.g., the integration of the Wisconsin Central), so we have every confidence that CN can and will do so again.

In conclusion, I ask that the Board quickly approve CN's proposed acquisition of the EJ&E West Company. The sooner EJ&E's rail line assets are part of the CN system, the sooner shippers such as ATC Pembroke can start reaping the benefits.

I, J.P. Spoerer 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 October 29, 2007.

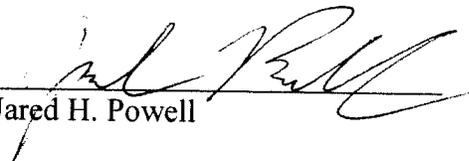


J.P. Spoerer
Sales Director – Moulding BU.
ATC Pembroke Inc.



CERTIFICATE OF SERVICE

I certify that I have this 20th day of November, 2007, served copies of ATC
Pembroke's statement in support of this transaction (CN-6) upon all known parties of record in
this proceeding by first-class mail or a more expeditious method.

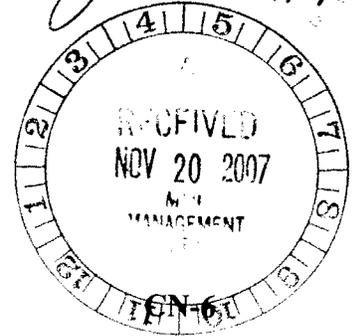

Jared H. Powell

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November 20, 2007

BY HAND DELIVERY

The Honorable Vernon A. Williams, Secretary
Surface Transportation Board
Office of the Secretary
395 E Street, S.W.
Washington, DC 20423-0001

Log in

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

Dear Mr. Williams:

Enclosed is a signed original, and 10 copies, of a statement by ATC Pembroke in support of the transaction proposed in the Railroad Control Application (CN-2, filed October 30, 2007).

Very truly yours,

Paul A. Cunningham

Counsel for Canadian National Railway Company
and Grand Trunk Corporation

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