

# *BassSolomonDowell, LLP*

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November 14, 2007

Ms. Victoria J. Rutson  
Chief, Section of Environmental Analysis  
Surface Transportation Board  
395 E Street, S.W.  
Washington, DC 20423-0001

Dear Ms. Rutson:

I am currently managing partner at Bass, Solomon & Dowell, LLP, which is a public accounting firm and does a significant amount of its business in the Barrington, Illinois area. In my capacity as managing partner over the past six years, I work with a number of businesses and their owners. The majority of these businesses are family-owned and operated and range from start-ups to approximately \$10 million in sales. These businesses depend on the efficient movement of traffic in the Barrington area in order to maintain profitability. From a personal perspective, the success of my own CPA firm is also dependent on the efficient flow of traffic in the Barrington area, as we perform a great deal of our services at our clients' locations.

It has come to my attention that Canadian National Railway Company seeks to acquire the Elgin, Joliet, & Eastern Railway Co, which operates a rail line that runs through the Barrington area. I write to urge the Surface Transportation Board to prepare an Environmental Impact Statement ("EIS") for this transaction. Only the rigorous review required by the EIS process will develop alternatives and mitigation procedures sufficient to limit that impact. This review should include impacts of the transaction further into the future than the three years Canadian National currently estimates.

At the present, the movement of traffic in the Barrington area is at a critical level. Barrington is bisected by the above railway and commuter railways, which presently snarl traffic in and around the area. I am gravely concerned that the Canadian National transaction will critically affect an already precarious level of traffic congestion in the Barrington area. This additional burden will negatively impact businesses and cause many businesses with marginal profitability to absorb the significant costs of re-locating or consider going out of business. In addition, pushing the traffic congestion to an acceptable level will have a negative impact on property values, not only for residences but for businesses as well. Many small businesses are funded by loans on their property values and, as these property values decline, lending institutions will either reduce the loans available to small businesses or require more collateral. Either of those outcomes will result in business failures. While these loan failures will not become evident in the immediate future, they will certainly play out over the course of a two- to five-year period.

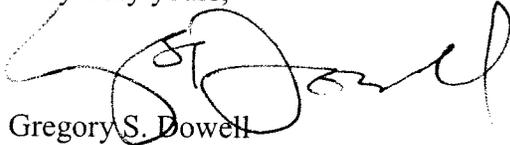
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If the Board does not require an EIS, we will not have the information necessary to prevent a severe degradation in the local environment. Moreover, the EIS should look further into the future than the three years for which CN has estimated traffic increases; such a shortsighted view does not take into account major changes expected in our region for future generations. The SEA should immediately begin developing a scope of study for a draft EIS that emphasizes the impact on traffic congestion. I look forward to further correspondence with SEA and the Board on the EIS process.

Very truly yours,

A handwritten signature in black ink, appearing to read "Gregory S. Dowell". The signature is fluid and cursive, with a large loop at the end.

Gregory S. Dowell

Managing Partner