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The Honorable Daniel R. Elliott III
Chairman

United States Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

The Honorable Deb Miller
Vice Chairman

United States Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

The Honorable Ann D. Begeman
Member

United States Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Chairman Daniel R, Elliott III, Vice Chairman Deb Miller and Honorable Ann D. Begeman:

My name is Thomas Waskiewicz. I am Senior Manager, Logistics Rail at Ingredion Incorporated ("Ingredion"). Ingredion produces hundreds of value-added ingredients from plant sources, including corn, tapioca and rice. We manufacture products for the food, beverage, pharmaceutical, corrugating, paper and animal feed industries. In North America, we operate thirteen manufacturing plants, with seven in the United States. The largest is located in the Chicago area and the others are scattered across the country from California to the Carolinas. Our primary raw material is corn, which is shipped to our plants from the farm-belt states via rail and truck. Our finished products are distributed to our customers across the country by a network of rail, truck warehouses and break stations.

A smooth-functioning surface transportation system is not only essential to Ingredion's business; it impacts our bottom line and the bottom line of our customers. Logistics costs represent a significant portion of our inbound corn cost and delivered finished product cost.

Based on my many years of rail transportation experience, I believe the attempted acquisition by the Canadian Pacific Rail System ("CPRS") of the Norfolk Southern Corporation ("NS") would substantially diminish competition in the U.S. rail industry.

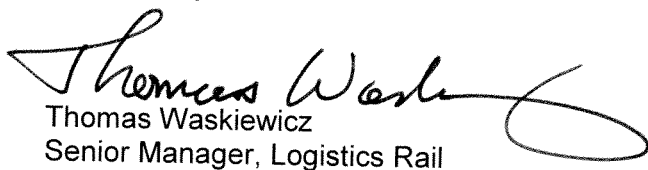
Under the Interstate Commerce Commission ("ICC") in the 1980's, there were approximately 26 major (Class 1) railroads which had limited control over their business decisions due to restrictions imposed by the ICC. Over time, many of the rail carriers faced bankruptcy which led to the elimination of the ICC and the implementation of the Surface Transportation Board ("STB").

Under the STB's jurisdiction, the rail carriers merged into seven (Class 1) railroads, each financially secured, committed to significant annual investments, commitment to develop, implement and maintain Positive Train Control. All of these developments contributed to improved service and growth that benefited Ingredion and the U.S. economy.

The previous acquisitions of the Canadian National ("CN"), Burlington Northern Railroad (BNSF) and the Canadian Pacific Rail System ("CPRS") were driven by the current CEO of the CPRS and resulted in an aggressive approach to reduce labor, consolidate hump yards and drive cost down to improve profitability. We believe that an acquisition by CPRS of NS would lead to further severe consequences negatively impacting the viability and operations of the NS. This would have a significant detrimental impact to current NS rail customers such as Ingredion, and reduce industry competition which over time would inevitably result in another attempt to merge two additional rail carriers into a second continental railroad.

In closing, Ingredion joins all of the current senators, congressmen, industrial agencies, current rail shippers and other parties opposed to the acquisition by the CPRS of the NS.

Respectfully,


Thomas Waskiewicz
Senior Manager, Logistics Rail