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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

RE: STB Docket No. EP 558 (Sub-No. 17), *Railroad Cost of Capital – 2013*

Dear Ms. Brown:

Union Pacific Railroad Company intends to participate in the above-captioned proceeding by filing comments in conjunction with the Association of American Railroads and other Class I Railroads.

Service of any comments filed by other parties should be sent directly to Union Pacific Railroad Company, addressed as follows:

Gayla L. Thal
Louise A. Rinn
Danielle E. Bode
Union Pacific Railroad Company
Law Department
1400 Douglas Street, Mail Stop 1580
Omaha, NE 68179

Regards,



Danielle E. Bode
Attorney
Union Pacific Railroad Company