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March 10, 2009

Honorable Anne Quinlan
Acting Secretary
Surface Transportation Board
395 E St, SW
Washington, DC 20423

RE: *STB Ex Parte No 558 (Sub-No 12), Railroad Cost of Capital – 2008*

Dear Acting Secretary Quinlan

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

J Michael Hemmer
Louise A. Rinn
Union Pacific Railroad Company
Law Department
1400 Douglas Street, Mail Stop 1580
Omaha, NE 68179

Very truly yours,

A handwritten signature in cursive script that reads "Louise Rinn".

Louise Anne Rinn
Associate General Counsel

UNION PACIFIC RAILROAD
1400 Douglas St, Stop 1580, Omaha, NE 68179-1580
ph (402) 544-3309 fx (402) 501 0129
larinn@up.com