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December 30, 2005

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Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RECORDATION NO. 18882-14 FILED

DEC 30 '05 9-45 AM

SURFACE TRANSPORTATION BOARD

Re: Statement of Change in Reporting Marks

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of a Statement of Change in Reporting Marks addressed to the Surface Transportation Board, dated December 28, 2005, a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The enclosed document relates to documents previously filed with the Interstate Commerce Commission/Surface Transportation Board under recordation numbers 18882 and 18883.

The name and address of the party to the enclosed document is as follows:

Union Pacific Railroad Company
1416 Dodge Street
Omaha, Nebraska 68179

The equipment covered as of the date hereof by the aforesaid Statement of Change in Reporting Marks consists of 184 Bi-Level Autoracks and Tri-Level Autoracks and 267 Bi-Level Autoracks; all as specifically described in Exhibit A to the Statement of Change in Reporting Marks described below.

A short summary of the document to appear in the index follows:

Statement of Change in Reporting Marks relating to certain Bi-Level and Tri-Level Autoracks.

CHAPMAN AND CUTLER LLP

A fee of thirty-three dollars (\$33.00) is enclosed. Please time and date stamp the enclosed copy the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord, Esq.
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, D.C. 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-3892).

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

MDR/pka
Enclosures

EXHIBIT A

Equipment Description:

Number of Units: one hundred eighty-four (184)
Model: Bi-Level Autoracks and Tri-Level Autoracks

Old Reporting Mark and
Road Numbers

New Reporting Mark and
Road Numbers

UPKL 90873-UPKL 90976
UPKL 90978-UPKL 91057

UPL 90873-UPL 90976
UPL 90978-UPL 91057

Equipment Description:

Number of Units: two hundred sixty-seven (267)
Model: Bi-Level Autoracks

Old Reporting Mark and
Road Numbers

New Reporting Mark and
Road Numbers

UPKL 91058-UPKL 91147
UPKL 91149-UPKL 91173
UPKL 91175-UPKL 91188
UPKL 91190-UPKL 91243
UPKL 91245-UPKL 91328

UPL 91058-UPL 91147
UPL 91149-UPL 91173
UPL 91175-UPL 91188
UPL 91190-UPL 91243
UPL 91245-UPL 91328

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/30/05



Robert W. Alvord