



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

August 26, 2008

Via Facsimile

Jeffrey P. Totusek
Vice President and Controller
Union Pacific Corporation
1400 Douglas Street
Omaha, NE 68179

**RE: Union Pacific Corporation
Form 10-K for the Year Ended December 31, 2007
File Number: 001-06075**

Dear Mr. Totusek:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay