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Office of Chief Counsel
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May 20, 2026

Chief of Case Administration
Office of Chief Counsel
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

**Re: Docket No. FD 36873, *Union Pacific Corp., et al. -
Control - Norfolk Southern Corp., et al.***

Dear Chief of Case Administration:

Applicants write in response to CPKC's May 19, 2026 Letter (CPKC-23) ("Letter") regarding Applicants' workpapers. As Applicants noted in response to CPKC's May 15 letter regarding the same topic, Applicants submitted more than 3,750 files totaling approximately 500 gigabytes of electronic workpapers in support of the Amended Application. Since April 30, Applicants have diligently responded to a string of piecemeal requests from CPKC and other parties, and promptly addressed the relatively small number of legitimate issues by producing additional or replacement workpapers. In producing additional workpapers, Applicants have followed the procedures the Board established in Decision No. 8 and reiterated in Decision No. 9, which recognized "the technical complexity" introduced by the "very large datasets underpin[ing] the Application." Decision No. 9 at 15 & n.13.

CPKC's Letter highlights both Applicants' diligent efforts to respond and the baseless nature of claims that workpaper issues have slowed CPKC's review of the Amended Application. CPKC's Letter focuses on workpaper issues that CPKC raised in an email sent to Applicants on Friday, May 15, at 4:49 p.m.—more than two weeks after receiving the Amended Application. Applicants worked over the weekend to review and respond to CPKC's questions. On Tuesday, May 19, Applicants provided detailed responses to all of CPKC's questions and uploaded 8 new and replacement files (*see* UP-57/NS-55).

CPKC's questions in the May 15 correspondence suggest that CPKC is seeking molehills to make into mountains, and not focused on testing, understanding, or responding to the substance of the Amended Application. Many of CPKC's questions were not even about workpapers. Rather, CPKC asked about temporary files created by the computer code ("scripts") used to produce workpapers from initial data. CPKC does not need the temporary files to "replicate" Applicants' analysis—CPKC can run the scripts that Applicants provided and compare the final outputs. In other cases, CPKC purported not to understand how Applicants' consultants had edited and reused scripts that applied the same process to different source data.

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In the interest of resolving issues quickly, Applicants created new, separate scripts for CPKC rather than engage in arguments about whether separate scripts were actually required (they are not). Applicants responded to other audit-type questions by pointing CPKC to the locations of files that CPKC said it was unable to find and walking CPKC through the process Applicants had followed in cutting material from one spreadsheet and pasting it to another.

Applicants do not contest CPKC's right to "audit" their workpapers, but CPKC cannot genuinely claim that the few technical workpaper issues that it identified and that Applicants promptly corrected have prevented them from understanding the underlying work or preparing responses to the Amended Application. CPKC's May 15 questions involved the Verified Statement of David Hunt. As part of the Amended Application, Mr. Hunt submitted a detailed, 213-page statement, including more than one hundred pages of technical appendices that exhaustively explain the methodology and analyses underlying the rail-to-rail and truck-to-rail diversion models he sponsored. Indeed, Mr. Hunt's approach in the Amended Application follows from the approach to diversions taken in the original application, giving CPKC and other parties an obvious head start in understanding his analysis.

Further, CPKC's complaints are belied by the fact that another interested party in this proceeding, CN, has already submitted evidence addressing the substance of Mr. Hunt's diversion study. CN argues (incorrectly) that Applicants understated the traffic that would be attracted to their new single-line service. As reflected in CN's submission, CPKC's ongoing audit does not prevent CPKC from addressing Mr. Hunt's methodology or analyses, or from developing its own diversion study as a response to Mr. Hunt's.

Applicants recognize their obligation to produce a complete set of workpapers supporting the Amended Application. They will continue to respond promptly and diligently to questions and concerns. And they will continue to follow the procedures the Board established for addressing workpaper issues. However, the Board should not credit CPKC's disingenuous claim that the few workpaper issues identified through CPKC's audit have materially impeded CPKC's ability to respond to the Amended Application.

Sincerely,

/s/ Michael L. Rosenthal

Michael L. Rosenthal
*Attorney for Union Pacific
Corporation and Union
Pacific Railroad Company*

cc: All Parties of Record
ALJ Soulikias

CERTIFICATE OF SERVICE

I hereby certify that, on this 20th day of May, 2026, the foregoing document was served by first-class mail or email on all parties of record in this proceeding, the Secretary of Transportation, the Attorney General of the United States, and Administrative Law Judge Jenifer Soulikias.

/s/ Daniel Damitio