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ENTERED
 Office of Chief Counsel
 May 21, 2026
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May 21, 2026

By E-Filing

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 BNSF's May 20, 2026, letter (BNSF-29) regarding Applicants' workpapers. BNSF's criticisms are misplaced. Applicants have complied with the Board's directives in responding to requests and questions regarding the workpapers submitted in support of their Amended Application.

As Applicants noted in response to BNSF's May 14 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 and questions from BNSF and other parties, and promptly addressed the small number of legitimate issues by producing new or replacement workpapers. In producing those workpapers, Applicants 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[ning] the Application." Decision No. 9 at 15 & n.13.

BNSF's letter does not accurately describe the record. For example, BNSF asserts that "still more uploads are coming" but fails to mention Applicants had already told BNSF they had completed their work responding to the workpaper questions and concerns raised by interested parties—including responses to requests BNSF raised only days before—and that all remaining files would be uploaded that same day. Nor did BNSF update the Board when, as indicated, Applicants uploaded those documents on that same schedule (*see* UP-59/NS-57).

BNSF's letter also fails to inform the Board that many of the "workpaper issues" BNSF initially identified involved requests that Applicants produce a large number of files that are not workpapers. BNSF submitted and resubmitted many identical requests that Applicants provide large numbers of temporary files created by computer programs in the process of producing workpapers from underlying data. After forcing Applicants to repeatedly explain the issue,

COVINGTON

Chief of Case Administration
May 21, 2026
Page 2

BNSF has now recognized that those files are not workpapers. This is a good example of the wisdom underlying the Board's defined process for addressing workpaper questions.

BNSF also complains that Applicants did not "commit" that they have provided complete and accurate workpapers and that Applicants have not "certified" compliance with the Board's decision regarding submission of workpapers. BNSF is trying to manufacture issues when none exist. As is well-known to BNSF, there is no "certification" process. Applicants have repeatedly told BNSF that they complied with the Board's process for updating workpapers and invited BNSF to raise any specific concerns. BNSF has not identified any specific concerns, either in prior correspondence or even in its most recent letter.

BNSF's letter is also notable in that it does not claim the workpaper issues BNSF and other interested parties identified materially interfered with BNSF's ability to review, analyze, or respond to the substance of the Amended Application or for its own consultants to undertake their own analyses. BNSF has not identified any reason why Applicants' diligent and prompt resolution of workpaper issues in accordance with the Board's procedures means the Amended Application is not complete.

As Applicants informed BNSF before its latest letter, Applicants have responded to all legitimate workpaper concerns. Applicants recognize their obligation to produce a complete set of workpapers supporting the Amended Application. If interested parties have any additional questions, Applicants will continue to respond promptly and follow the procedures the Board established for addressing such issues. Applicants' attention to the questions raised by BNSF and others should give the Board even greater confidence that all interested parties have a complete application to review.

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 21st 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/ Caroline Harrison