

December 13, 2021

VIA EDGAR Correspondence

Diane Fritz
Staff Accountant
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-0405

**Re: Union Pacific Corporation
Form 10-K for Fiscal Year Ended December 31, 2020
Filed February 5, 2021
File No. 001-06075**

Dear Ms. Fritz:

We previously received an extension to respond to your comment letter dated November 12, 2021, on the above-referenced filing, moving the deadline to December 13, 2021. We appreciated your time today and based on that discussion and our request for an additional extension to file our response, we hereby confirm that we will respond to the comment letter on or before December 17, 2021.

Very truly yours,

/s/ Todd M. Rynaski

Todd M. Rynaski
Vice President and Controller
Union Pacific Corporation

cc: Brad Skinner
Division of Corporation Finance

Ronald O. Mueller
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Gibson, Dunn & Crutcher LLP

John A. Menicucci, Jr.
Sr. Counsel
Union Pacific Corporation