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 received your comment letter dated November 12, 2021, on the above-referenced filing, which requests a response by November 29, 2021. Pursuant to our request for a ten business day extension, we hereby confirm that we will respond to the comment letter on or before December 13, 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 Partner Gibson, Dunn & Crutcher LLP

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