



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

May 27, 2010

Via Fax & U.S. Mail

Mr. Thomas N. Hund  
Chief Financial Officer  
Burlington Northern Santa Fe, LLC  
2650 Lou Menk Drive  
Fort Worth, Texas 76131-2830

**Re: Burlington Northern Santa Fe, LLC  
File No. 001-11535, and  
BNSF Railway Company  
File No. 001-06324  
Forms 10-K for the year ended December 31, 2009**

Dear Mr. Hund:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief