



DIVISION OF
CORPORATION FINANCE

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

June 10, 2015

Luc Jobin
Chief Financial Officer
Canadian National Railway Company
935 de La Gauchetiere Street West
Montreal, Quebec Canada H3B 2M9

**Re: Canadian National Railway Company
Form 40-F for Fiscal Year Ended December 31, 2014
Filed on February 2, 2015
File No. 001-02413**

Dear Mr. Jobin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief