



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 23, 2017

Sean Finn
Executive Vice-President Corporate Services and Chief Legal 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, 2016
Filed February 1, 2017
File No. 001-02413**

Dear Mr. Finn:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure