

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

Mail Ston 256

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