



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