



**Dennis R. Johnson**  
Vice President and Chief Sourcing Officer  
Strategic Sourcing & Supply  
BNSF Railway

May 8, 2008

Subject: Invoice Compliance

Dear Supplier,

BNSF Railways sets forth high expectations for its suppliers and employees. One of these expectations is that our suppliers and employees always act with integrity.

Recently, we have been confronted with issues regarding inaccurate invoicing. Invoices must be submitted in accordance with the work that was performed. Invoices should never be intentionally split to avoid dollar thresholds. Splitting invoices is an unacceptable practice that will not be tolerated. If a supplier is caught intentionally splitting invoices, BNSF will immediately terminate its relationship with them.

If you are ever asked to behave in an unethical manner, including splitting invoices, by a BNSF employee or third party, immediately report the incident to the Vice President - Corporate General Counsel at 817-352-2369 or BNSF's Corporate Hotline at 800-533-BNSF.

We at BNSF Railway value all of our suppliers and want to work together to maintain a strong relationship built on integrity.

Sincerely,

A handwritten signature in black ink that reads "Dennis R. Johnson". The signature is written in a cursive style with a large, stylized "D" and "J".