



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

July 30, 2010

Via U.S. Mail

Mr. Charles W. Moorman, Chief Executive Officer
Norfolk Southern Corporation
Three Commercial Place
Norfolk, Virginia 23510-2191

Re: Norfolk Southern Corporation
Form 10-K for the year ended December 31, 2009
Filed February 17, 2010
File No. 001-08339

Dear Mr. Moorman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief