



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2018

Cynthia Earhart  
Chief Financial Officer  
NORFOLK SOUTHERN CORP  
Three Commercial Place  
Norfolk, Virginia 23510-2191

**Re: NORFOLK SOUTHERN CORP**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 5, 2018**  
**Form 10-Q for the Fiscal Period Ended March 31, 2018**  
**Filed April 25, 2018**  
**Response Dated**  
**September 21, 2018**  
**File No. 001-08339**

Dear Ms. Earhart:

We have reviewed your September 21, 2018 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments. Unless we note otherwise, our references to prior comment are to comments in our August 31, 2018 letter.

Form 10-Q For the Fiscal Period Ended March 31, 2018

Note 1 - Railway Operating Revenues, page 7

1. We have reviewed your response dated September 21, 2018. Please provide us with an analysis of the potential impact to your financial statements if your promise to arrange the service for the customer was determined to be a separate performance obligation.

Cynthia Earhart  
NORFOLK SOUTHERN CORP  
October 5, 2018  
Page 2

You may contact Jim Dunn, Staff Accountant, at 202-551-3724 or Andrew Mew, Senior Assistant Chief Accountant, at 202-551-3377 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure