



September 18, 2015

Mr. Brent J. Fields
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re: File Number S7-13-15

Dear Mr. Secretary:

I am the Chair of the Audit Committee of Norfolk Southern Corporation (NSC) and I am writing to you on behalf of the Audit Committee of the Board of Directors of NSC in response to Concept Release No. 33-9862, *Possible Revisions to Audit Committee Disclosures*, (the Release). We appreciate the opportunity to comment on the Release.

While we agree with the Release's underlying theme that audit committee reporting could be enhanced, we believe that such disclosures should be voluntary and most importantly, company-specific. In addition, we echo the concerns raised by the National Association of Corporate Directors in their September 8, 2015, response to the Commission: "(1) we question the value of increased mandatory audit committee disclosures in general; (2) oversight of audit quality is a means to an end: namely, the goal of high-quality financial reporting; (3) audit committees have responsibilities beyond financial reporting oversight; (4) shareholders are relatively satisfied with the current state of audit quality; and (5) shareholders have more direct and more effective means for addressing concerns about audit committee performance."

Specifically, we believe that requiring mandatory disclosures surrounding audit committee oversight over external auditors might have the result of overshadowing and diminishing other equally important responsibilities that we as an audit committee must perform. As detailed in our audit committee charter, these responsibilities include, among others, assisting board oversight of:

- the accuracy and integrity of NSC's financial statements and periodic financial reports,
- NSC's system of internal controls,
- NSC's compliance with legal and regulatory requirements,
- NSC's risk management process, and
- evaluation of the performance of the internal audit function.

Thank you for your consideration of these comments. Please contact me at [REDACTED], if you would like to discuss further.

Sincerely,

A handwritten signature in cursive script that reads "Karen N. Horn".

Dr. Karen N. Horn
Chair of the Audit Committee