



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2020

Christine Hardy  
Deputy General Counsel  
Norfolk Southern Corp.  
Three Commercial Place  
Norfolk, VA 23510-9241

**Re: Norfolk Southern Corp.  
Registration Statement on Form S-4  
Filed July 29, 2020  
File No. 333-240168**

Dear Ms. Hardy:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Liz Packebusch at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: James R. Burke