

CONSENT OF BOARD OF MANAGERS

RETIREMENT PLAN OF
NORFOLK SOUTHERN CORPORATION AND
PARTICIPATING SUBSIDIARY COMPANIES

PROCEDURES GOVERNING
QUALIFIED DOMESTIC RELATIONS ORDERS

As Amended Effective June 16, 2008

The undersigned, being all the members of the Board of Managers of the Retirement Plan of Norfolk Southern Corporation and Participating Subsidiary Companies (Plan), do hereby consent to, approve and adopt the following amended procedures:

1. These procedures are established pursuant to Section 206(d)(3)(G)(ii) of the Employee Retirement Income Security Act of 1974, as amended (ERISA), to govern Qualified Domestic Relations Orders (QDROs).
2. The proper name of the Plan is: Retirement Plan of Norfolk Southern Corporation and Participating Subsidiary Companies (the Plan). The Plan is a defined benefit pension plan that provides a monthly pension upon retirement. The Plan is designed to provide a benefit for an eligible employee who performs service in a nonagreement (i.e., non-union) position for Norfolk Southern Corporation or a participating subsidiary.
3. Upon receipt of a Domestic Relations Order, the Secretary of the Plan, or his or her designee, shall promptly notify each person specified in the order who is entitled to, or seeks to be entitled to, the payment of benefits under the Plan (Plan participant and alternate payee) regarding: (1) receipt of the order, (2) Plan procedures for determining whether the order is qualified, and (3) the right of an alternate payee to designate a representative for receipt of copies of any notices sent to the alternate payee.

Within a reasonable period of time after receipt of a Domestic Relations Order, the Secretary of the Plan, or his or her designee, shall determine whether the order is a Qualified Domestic Relations Order and he or she or a designee shall notify the Plan participant and each alternate payee of that determination.

4. A QDRO for the Plan may be in the form of a *shared interest* order or a *separate interest* order. Only a shared interest order may be used for a participant whose benefits have commenced under the Plan.

Under a shared interest QDRO, the alternate payee will not receive any payments until the participant receives a payment, and then the alternate payee will share in the benefits being paid to the participant. Payments to the alternate payee will cease upon the earlier of the alternate payee's death or the participant's death. If the alternate payee dies before the participant, the benefit will revert to the participant. The shared interest approach *must* be used if a participant has started receiving pension benefits. If a participant has already commenced benefits, the only thing that can be awarded under a QDRO is a share of the participant's monthly retirement income; any survivor benefits will be paid pursuant to the election that the participant made before benefits commenced.

An award to an alternate payee can be made using a separate interest approach if the order is determined to be a qualified domestic relations order by the plan administrator before benefits have commenced to the participant. Under a separate interest QDRO, the participant's retirement benefit is divided into two portions, with the intent of giving the alternate payee a portion of the benefit to be paid at a time and in a form different than that chosen by the participant. The order must be clear that any portion of the participant's accrued benefit that is assigned to the alternate payee will be actuarially converted (using the Plan's factors) to a benefit based on the life of the alternate payee.

Under either the shared interest or separate interest approach, if the participant's benefits have not yet commenced under the Plan, then the order must specify if and the extent to which the alternate payee is to be treated as the surviving spouse of the participant. If the alternate payee is to be treated as the surviving spouse of the participant, the order must be clear that if the participant dies prior to the commencement of benefits to the alternate payee or the participant, the only benefit payable under the plan would be all or a portion of the pre-retirement survivor annuity. If the alternate payee is not treated as the surviving spouse, no benefit would be payable to the alternate payee if the participant dies prior to commencement of benefits to the alternate payee.

Any temporary early retirement subsidy awarded to the alternate payee must be paid on a shared interest approach since the amount payable, if any, and the date it commences will not be known until the participant actually retires. A temporary early retirement subsidy includes, for example, that portion of the benefit that will be offset by 70% of the monthly benefit payable to the participant under the Railroad Retirement Act commencing at the participant's earliest eligibility age following retirement, or offset by 66-2/3% of the monthly benefit payable to the participant under the Social Security Act commencing at the participant's earliest eligibility age following retirement. This paragraph will not, however, apply to any QDRO received prior to the effective date of these procedures, or to any draft QDRO that was received prior to the effective date of these procedures and finalized within 90 days thereafter.

5. The Corporation has prepared two model QDROs forms (a shared interest model and a separate interest model) to assist participants and alternate payees to reach agreement on the division of benefits under the Plan. Use one of the Model

QDROs forms will expedite the review and approval of the order and the division of the Participant's benefits under the Plan; however, you are not required to use one of the model orders. The model orders are available on the Corporation's website, at www.nscorp.com>EMPLOYEES>Obtaining Qualified Domestic Relations Orders.

6. The Secretary of the Plan, or his or her designee, shall find that an order is a Qualified Domestic Relations Order only if the order conforms to the requirements of ERISA Sections 206(d)(3)(B), (C), (D) and (E), and any regulations issued pursuant thereto. In particular, the order must:
 - a) Be a judgment, decree or court order (including a court approval of a property settlement agreement) made pursuant to state domestic relations law (including community property law) that relates to the provision of child support, alimony or marital property rights of an alternate payee;
 - b) Specify the Plan by name;
 - c) Specify the Plan participant by name and mailing address;
 - d) Specify the alternate payee by name and mailing address (the alternate payee must be a spouse, former spouse, child or other dependent of the Plan participant);
 - e) Create or recognize the alternate payee's right to, or assign to an alternate payee the right to, receive all or part of the participant's benefits under the Plan;
 - f) Clearly state to which qualified plan and to which alternate payee each provision is intended to address, if the order is intended to cover more than one qualified plan or alternate payee;
 - g) Specify the amount or percentage of the participant's benefit to be paid by the Plan to the alternate payee (or clearly designate the manner to determine the amount or percentage) by providing the alternate payee either a portion of the participant's accrued vested benefit as of a certain date or a portion of the participant's benefit at retirement;
 - h) Not require that the total benefits payable to the alternate payee exceed the vested amount of the Plan participant's benefit;
 - i) Not require the Plan to provide any type or form of benefit, or any other option, not otherwise provided under the Plan;
 - j) Not require the Plan to provide increased benefits (determined on the basis of actuarial value); and
 - k) Not require the payment of benefits to an alternate payee which are required to be paid to another alternate payee under another order previously determined to be a qualified domestic relations order.

The Secretary of the Plan, or his or her designee, will (in accordance with regulations issued by the Department of Labor) not fail to find that an order is a QDRO solely because (A) the order is issued after, or revises, another domestic relations order or QDRO; or (B) of the time at which the order is issued.

7. The following requirements apply to the order, in addition to the requirements stated above:
 - a) In the event that an alternate payee is a minor or legally incompetent, the order should include the name and address of the alternate payee's legal representative; and
 - b) Although not required to constitute a domestic relations order under ERISA section 206(d), plan administration will be simplified and the order can be processed faster if the order, or an attachment to the order, specifies the participant's and each alternate payee's social security number.
8. The commencement of the alternate payee's benefit should be defined in the order (for example, a specific date or "commencing upon the alternate payee's election not earlier than the participant's earliest retirement date"). Benefits to an alternate payee may not commence before the participant's earliest retirement date, which cannot be earlier than the date the participant reaches age 55 and which may be later depending on the participant's number of Years of Creditable Service.
9. The *form* of the alternate payee's benefit should be specified in the order. The form may be payments made as an annuity based on the alternate payee's life (i.e., a separate interest QDRO) or the Plan participant's life (i.e., a shared interest QDRO), and the order should specify whether survivor benefits are awarded. The assigned benefit may not be paid to the alternate payee in the form of a joint and survivor annuity. The order may not require a lump sum payment unless the present value of the alternate payee's benefit is less than \$9,000. If the present value of the alternate payee's benefit does not exceed \$5,000 and is immediately distributable, the alternate payee's benefit will be distributed as soon as administratively feasible in a lump sum payment.
 - a) If the benefit is paid in the form of an annuity based on the alternate payee's life (i.e., a separate interest QDRO), then survivor benefits may not be paid to the alternate payee after commencement of benefits to the alternate payee. In the event the Plan participant predeceases the alternate payee and neither the Plan participant's nor the alternate payee's benefit has commenced, then the only benefit payable is the survivor's death benefit to the extent provided in the order.
 - b) If the assigned benefit is in the form of an annuity based on the Plan participant's life (i.e., a shared interest QDRO), survivor benefits may be awarded under a QDRO only if the participant has not commenced receipt of benefits. If such survivor benefits are awarded, the order should specify whether the alternate payee's designation as the surviving spouse applies

to the alternate payee's portion of the benefit, the entire benefit, or some other specified portion of the benefit.

10. The Secretary of the Plan, or his or her designee, may agree to review a draft or proposed domestic relations order (that is, a domestic relations order that is not yet effective as a judgment, order or decree because, for example, it has not been signed by a judge or other court official). **Draft or proposed documents are not, however, subject to the procedures specified herein because they do not constitute a "domestic relations order" within the meaning of section 206(d)(3)(B)(ii) of ERISA.** Thus, the determination of whether a draft order will satisfy the requirements to be a Qualified Domestic Relations Order will not be made, and assets will not be segregated under these procedures, until the Secretary of Plan, or his or her designee, receives an actual judgment, order or decree (for example, an order that has been signed by a judge or other court official).
11. If the Secretary of the Plan is provided a divorce order (or other domestic relations order) that grants a spouse, former spouse, child or other dependent a right to receive a portion of the participant's benefit under the Plan, the order will be subject to these procedures even if the order would not qualify as a QDRO because it does not fully comply with ERISA section 206(d)(3).
12. If a Plan participant's benefits are in pay status or if an alternate payee's benefits would be in pay status under the Domestic Relations Order, then during any period in which the issue of whether a Domestic Relations Order is a Qualified Domestic Relations Order is being determined by the Secretary of the Plan or his or her designee, or by a court of competent jurisdiction, the Secretary of the Plan shall segregate in a separate account in the Plan or in an escrow account such amounts as would be payable to the alternate payee during such period if the order is determined to be a Qualified Domestic Relations Order. An amount will be segregated (i) only if the amount payable to the alternate payee can be clearly determined, (ii) only to the extent of the amount actually payable to the alternate payee under the order and (iii) only if the order is entered. The period for which a Plan participant's accounts may be so segregated shall not exceed 18 months.
13. If the Secretary of the Plan, or his or her designee, shall find an order not to be a Qualified Domestic Relations Order, he or she or a designee shall notify the Plan participant and each alternate payee of that determination and shall include a brief summary of his or her reasons for finding the order not qualified. The alternate payee, the participant or a representative of either has ninety days following the date of such determination to submit a revised order for a determination as to its status as a Qualified Domestic Relations Order. If a revised order is not received within the ninety-day period, the Secretary, or his or her designee, shall distribute to the participant any benefits that were held in escrow pursuant to these

procedures. No interest is payable on amounts that are separately accounted for under these procedures.

14. If the Secretary of the Plan, or his or her designee, shall find an order to be a Qualified Domestic Relations Order, he or she or a designee shall notify the Plan participant and each alternate payee of that determination, and shall further advise each alternate payee and the Plan participant regarding the amount and manner of payment of benefits to which each alternate payee is entitled under the Plan pursuant to the terms of the Qualified Domestic Relations Order. If the payments are to be made in the form of an annuity, benefits will not be distributed to an alternate payee under a QDRO until the Secretary of the Plan, or his or her designee, receives a properly-completed direct deposit form for the benefits provided by the Plan. If the Secretary of the Plan, or his or her designee, determines that an order is a Qualified Domestic Relations Order, then all assets that are separately accounted for shall be distributed to the alternate payee and/or to the participant as specified in the order. No interest is payable on amounts that were separately accounted for under these procedures.

15. If the distribution to the alternate payee would be an eligible rollover distribution if made to the Plan participant, the alternate payee will be provided with a notice under section 402(f) of the Internal Revenue Code, and mandatory federal income tax withholding shall apply if the alternate payee does not elect a direct rollover.

The elective withholding rules applicable to distributions from qualified plans that are not eligible rollover distributions will apply to a distribution to an alternate payee who is a child or other dependent (see IRS Notice 89-25, Q&A-3 & 4), or to any distributions to a spouse or former spouse that is not an eligible rollover distribution.

16. Neither these procedures, nor any instance in which these procedures are not followed, create any legal rights for Plan participants, their spouses or former spouses, children, dependents, or any other parties. Although the Secretary of the Plan will make effort to apply these procedures in a uniform and consistent manner, the Secretary may take different positions on different domestic relations orders because the particular facts and circumstances of each individual domestic relations order, as well as the nature of the dispute among the parties, varies in each situation.

17. The name and address of the Plan Administrator is:

Board of Managers
Retirement Plan of Norfolk Southern Corporation
Three Commercial Place
Norfolk, VA 23510-9228

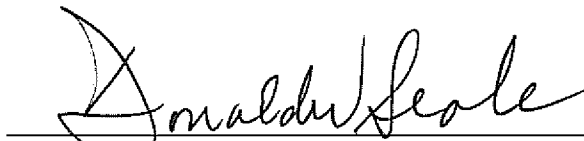
18. The Board of Managers of the Plan have the right to amend or modify these Procedures at any time without notice to any party; provided, however, that the Board will make a copy of the amended or modified procedures available to each party to a pending determination of whether an order is a Qualified Domestic Relations Order. Notwithstanding the foregoing, the Board of Managers of the Plan delegates to the Secretary of the Board discretionary authority to make amendments or modifications to these procedures to the extent that such modifications or procedures do not, in the Secretary's determination, materially affect the rights of any party. No amendment or modification, unless required by law or applicable regulation, will cause an order previously determined to be a Qualified Domestic Relations Order to fail to retain that status.

Dated: 6/30/2008



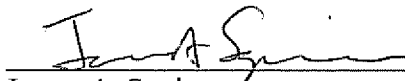
John P. Rathbone

Dated: 7/17/2008



Donald W. Seale

Dated: 7/3/2008



James A. Squires