
CORPORATE PROCEDURE 212A.1

**REPORTING CONCERNS AND COMPLAINTS REGARDING ACCOUNTING,
INTERNAL ACCOUNTING CONTROLS AND AUDITING MATTERS**

See also: Policy 212A, Reporting Concerns and Complaints
Regarding Accounting, Internal Accounting Controls
and Auditing Matters.

General

This Procedure implements Corporate Policy 212A and provides guidelines to be used when directors, officers, employees and third parties are reporting concerns and complaints regarding Issues (as defined below).

Norfolk Southern Corporation (the "Corporation") is committed to compliance with applicable laws, the Corporation's Thoroughbred Code of Ethics and the Corporation's Code of Ethical Conduct for Senior Financial Officers. This commitment includes compliance with applicable securities laws, rules and regulations, accounting and auditing standards and internal accounting controls. It is the responsibility of each director, officer and employee of the Corporation promptly to report complaints or concerns regarding accounting, internal accounting control and auditing issues ("Issues"). Any individual who is not a director, officer or employee of the Corporation is also encouraged to submit any complaint or concern regarding Issues to the Corporation. The Audit Committee of the Board of Directors has established the following procedures for the receipt, retention and treatment of complaints or concerns received by the Corporation regarding Issues and the confidential, anonymous submission by directors, officers and/or employees of complaints or concerns regarding Issues.

Reports by directors, officers, employees and third parties should be made to the Ethics and Compliance Hotline. Any employee, officer or director may report a complaint or concern regarding Issues confidentially, and no attempt will be made to identify the individual making such report. Information contained in such reports will be treated confidentially except as necessary for resolution. **No one will be subject to retaliation for reporting a complaint or concern or providing information regarding conduct which the person reasonably believes constitutes a possible violation of federal fraud statutes or Securities and Exchange Commission rules and regulations that has occurred, is ongoing or is about to occur.**

This Procedure includes the following sections:

- SECTION I - THE ETHICS AND COMPLIANCE HOTLINE
- SECTION II - SUBMITTING COMPLAINTS TO THE CHIEF LEGAL OFFICER OR CHAIR OF THE AUDIT COMMITTEE
- SECTION III - TREATMENT OF COMPLAINTS AND RETENTION OF RECORDS
- SECTION IV - PROTECTION AGAINST REPRISALS
- SECTION V - DISCIPLINE
- SECTION VI - NO RIGHTS CREATED

SECTION I - THE ETHICS AND COMPLIANCE HOTLINE

The Corporation has an Ethics and Compliance Hotline (the "Hotline"), 1-800-732-9279, which can be used to **anonymously** report complaints or concerns regarding Issues, or to report any suspected violation of law or company policy or to seek guidance. No form of caller identification or other means will be used to identify callers to the Hotline. Employees can also access the Hotline anonymously by accessing the Ethics & Compliance intranet website at <http://ethics.nscorp.com> and clicking on "Ethics & Compliance Hotline Form." This electronic mailbox has been configured to ensure that the Hotline and its staff will be unable to identify the sender of the message. Lastly, employees and others may send written concerns or complaints, anonymously or otherwise, to Manager-Ethics Compliance, Audit and Compliance Department, 110 Franklin Road S.E., Roanoke, Virginia 24042-0027.

If an individual chooses to provide his or her name to the Hotline, he or she may be contacted if the Corporation finds it necessary during any investigation. Except as necessary for resolution of a given report, the Corporation will maintain the confidentiality of individuals who provide their names while reporting to the Hotline. However, the Corporation may be required to or may choose to disclose the name of such individual during the course of an investigation.

If an individual wishes to remain anonymous, he or she will be given a code number for identification purposes and a date and time to call the Hotline for a status report. Individuals should treat the information provided to the Hotline as confidential.

When an individual calls, sends an electronic message to or writes to the Hotline, trained personnel will record information about the complaint or concern. If an individual calls, personnel may ask questions to facilitate investigation of the

complaint or concern in accordance with this Procedure. If an individual wishes to remain anonymous and does not provide a name, this information will not be used in any way to attempt to identify the individual.

SECTION II - SUBMITTING COMPLAINTS TO THE CHIEF LEGAL OFFICER OR CHAIR OF THE AUDIT COMMITTEE

If facts and circumstances make it inappropriate to report a concern or complaint regarding an Issue using the Hotline, an individual may submit a report in writing to the Chief Legal Officer of the Corporation. Any such report should be sent to the attention of the Chief Legal Officer at Three Commercial Place, Norfolk VA 23510 and clearly marked "CONFIDENTIAL - 212A.1 ISSUE COMPLAINT." Any letter so marked will be opened only by the Chief Legal Officer, who will handle the complaint or concern in accordance with this Procedure and may provide the complaint or concern to such Corporation personnel as necessary or advisable to investigate the complaint. If an individual does not wish to remain anonymous, he or she may alternatively submit a report to the Chief Legal Officer by phone or email.

If facts and circumstances make it inappropriate to report a concern or complaint regarding an Issue to the Hotline or the Chief Legal Officer, an individual may submit a report in writing to the Chair of the Audit Committee of the Board of Directors. Any such report should be sent to the attention of the Chair of the Audit Committee, c/o Corporate Secretary, at Three Commercial Place, Norfolk VA 23510 and clearly marked "CONFIDENTIAL - 212A.1 ISSUE COMPLAINT." Any letter so marked will be forwarded by the Corporate Secretary to the Vice President Audit and Compliance, who will handle the complaint or concern, as appropriate, with the Chair of the Audit Committee.

SECTION III - TREATMENT OF COMPLAINTS AND RETENTION OF RECORDS

It is imperative that reporting persons not conduct their own investigations. Investigations may involve complex legal issues, and acting on one's own may compromise the integrity of an investigation and adversely affect both the individual and the Corporation. Whether the complaint or concern regarding an Issue is received by the Hotline or the Chief Legal Officer, both the Vice President Audit and Compliance and the Chief Legal Officer will receive a copy of the complaint or a copy of a summary of the complaint to ensure appropriate handling. The Vice President Audit and Compliance and/or the Chief Legal Officer will have discretion whether to conduct an investigation of a concern or complaint and will direct the scope and conduct of any investigation. The Vice President Audit and Compliance will report all complaints or concerns regarding Issues to the Chair

of the Audit Committee in a timely manner. The Vice President Audit and Compliance will report a summary of other complaints to the Audit Committee periodically, including those complaints which the Vice President Audit and Compliance and Chief Legal Officer have determined do not require investigation. Every attempt will be made to inform an individual submitting a concern or complaint regarding an Issue of the final disposition of that matter. The Vice President Audit and Compliance will retain copies of all complaints, investigative reports, summaries of reports and other documents relating concerns and complaints for ten (10) years.

SECTION IV - PROTECTION AGAINST REPRISALS

No employee of the Corporation will be subject to any form of retaliation for reporting a complaint or concern or providing information regarding conduct which the person reasonably believes constitutes a possible violation of federal fraud statutes or Securities and Exchange Commission rules and regulations that has occurred, is ongoing or is about to occur. It is a violation of law and the Corporation's Policies and Procedures to take action against an employee in any of the terms and conditions of his or her employment, including but not limited to job assignment, promotion, compensation, training, discipline and termination, for making a report covered by this Procedure. Federal law protects from retaliation employees who provide information to or assist a federal agency, member of Congress or Corporation personnel with investigative or supervisory authority regarding activities the employee reasonably believes violate federal fraud statutes or Securities and Exchange Commission rules and regulations. Federal law also protects from retaliation employees who assist in a proceeding filed or about to be filed relating to an alleged violation of federal fraud statutes or Securities and Exchange Commission rules and regulations. Any employee of the Corporation who retaliates against another employee in violation of this section will be subject to disciplinary action with penalties up to and including discharge and may be subject to criminal prosecution, including the possibility of fines and/or imprisonment.

If any employee believes he or she has been subjected to any action that violates this Procedure, he or she should file a complaint with the Hotline, Chief Legal Officer or Chair of the Audit Committee as set forth in this Procedure.

SECTION V - DISCIPLINE

Corporation personnel who violate applicable securities or other laws or Corporation Policies and Procedures may be subject to criminal prosecution as well as disciplinary action, up to and including discharge.

SECTION VI - NO RIGHTS CREATED

This Procedure is a statement of certain fundamental principles and key policies and procedures that govern the conduct of the Corporation's business. It is not intended to and does not create any rights in any employee, client, supplier, competitor, shareholder or any other person or entity. This Procedure does not, in any way, constitute an employment contract or an assurance of continued employment.

Authorized:

Howard D. McFadden

Corporate Secretary