

Reconciliation of Non-GAAP Performance Measures

Information presented by Donald W. Seale during NS' third quarter earnings conference call on October 27, 2009 (posted elsewhere on our web site) included non-GAAP financial measures, as defined by SEC Regulation G. Non-GAAP performance measures should be considered in addition to, not as a substitute for, the financial performance reported in accordance with U.S. generally accepted accounting principles.

Railway Operating Revenues

(\$ in millions)

Quarters Ended September 30,	2009	2008	\$	%
Railway Operating Revenues	\$ 2,063	\$ 2,894		
Fuel Surcharge Revenues ¹	99	535		
Operating Revenues excluding Fuel Surcharge Revenues	<u>\$ 1,964</u>	<u>\$ 2,359</u>	<u>\$ (395)</u>	<u>(17)%</u>

¹As reported to the Surface Transportation Board in the Quarterly Report of Fuel Cost, Consumption, and Surcharge Revenue.