

Reconciliation of Non-GAAP Performance Measures

Information presented at NS' first quarter analyst presentation in New York on April 25, 2007, (posted elsewhere on our web site) included non-GAAP financial measures, as defined by SEC Regulation G. Specifically, in 2007 the effect of the absence of hurricane recovery traffic has been excluded from revenue per unit. 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.

Three Months Ended March 31,	2007	2006	Increase (Decrease)	
			(\$ per carload)	
Total revenue per unit	\$ 1,201	\$ 1,176	\$ 25	2%
Effect of hurricane recovery traffic	-	(16)		
Total revenue per unit excluding this item	\$ 1,201	\$ 1,160	\$ 41	4%
Agriculture/consumer products/government revenue per unit	\$ 1,644	\$ 1,760	\$ (116)	(7)%
Effect of hurricane recovery traffic	-	(199)		
Agriculture/consumer products/government revenue per unit excluding this item	\$ 1,644	\$ 1,561	\$ 83	5%