



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 9, 2017

Mr. Frank A. Lonegro  
Chief Financial Officer  
CSX Corporation  
500 Water Street  
15<sup>th</sup> Floor  
Jacksonville, FL 32202

**Re: CSX Corporation**  
**Form 10-K for Fiscal Year Ended December 30, 2016**  
**Filed February 14, 2017**  
**File No. 001-08022**

Dear Mr. Lonegro:

We have completed our review of your filings. 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.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure