



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2018

Frank Lonegro  
Chief Financial Officer  
CSX CORP  
500 Water Street, 15th Floor  
Jacksonville, FL 32202

**Re: CSX CORP**

**Form 10-K for the Fiscal Year Ended December 31, 2017**

**File No. 001-08022**

Dear Mr. Lonegro:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Transportation and Leisure