



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

August 25, 2009

Ms. Carolyn T. Sizemore
Vice President and Controller
CSX Corporation
500 Water Street, 15th Floor
Jacksonville, FL 33202

**Re: CSX Corporation
Form 10-K for the fiscal year ended December 26, 2008
Filed February 19, 2009
Schedule 14A filed March 24, 2009
File No. 001-08022**

Dear Ms. Sizemore:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Regards,

Daniel Morris
Attorney-Advisor

cc: Via Facsimile (904) 245-2240