

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

April 10, 2017

Paul Hilal Founder and CEO Mantle Ridge LP 900 Third Avenue, 11<sup>th</sup> Floor New York, NY 10022

Re: CSX Corp.

Preliminary Proxy Statement filed under EDGAR Tag PREN14A

Filed April 3, 2017 by Mantle Ridge LP et al.

File No. 001-08022

Dear Mr. Hilal:

We have reviewed the above-captioned filing, and have the following comments.

## Item 1: Election of Directors

1. Please advise us of the legal basis upon which the participants relied to conclude that each of the nominees for director is bona fide within the meaning of Rules 14a-4(d)(1) and (4).

## Item 5: Advisory Vote Concerning Reimbursement Arrangements.... Page 19

2. Advise us, with a view toward revised disclosure, what consideration has been given to the application of Item 10 of Schedule 14A to this proposal. Refer to Instruction 1 of Item 10.

We remind you that the participants are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or inaction by the staff.

You may contact me at (202) 551-3266 with any questions.

Sincerely,

/s/ Nicholas P. Panos

Nicholas P. Panos Senior Special Counsel Office of Mergers & Acquisitions Paul Hilal Mantle Ridge LP April 10, 2017 Page 2

cc: Alan J. Sinsheimer Sullivan and Cromwell LLP

Richard M. Brand Cadwalader, Wickersham & Taft LLP