



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

DIVISION OF  
CORPORATION FINANCE

July 26, 2021

Sean Pelkey  
Acting Chief Financial Officer  
CSX Corporation  
500 Water Street  
15th Floor  
Jacksonville, FL 32202

**Re: CSX Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2020**  
**Filed February 10, 2021**  
**File No. 001-08022**

Dear Mr. Pelkey:

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 Energy & Transportation

cc: Angela C. Williams