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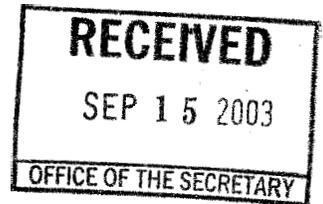
500 water Street, 15th Floor, C900
Jacksonville, Florida 32202
(904) 359-7611
(904) 359-3597 (Fax)

Ellen M. Fitzsimmons
Senior Vice President - Law
General Counsel & Corporate Secretary

September 15, 2003

VIA FACSIMILE

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609



Re; File No. \$7-14-03

Dear Mr. Katz:

CSX Corporation is submitting this letter in connection with the Securities and Exchange Commission's proposed rules to expand existing disclosure requirement regarding the operation of board nominating committees and to require disclosure of the means, if any, by which shareholders may communicate with members of boards of directors (the "Proposed Disclosure Rules"). CSX is a member of the Business Roundtable and endorses its views, which are outlined in a separate letter to the Commission,

We applaud the Commission's desire to improve investor confidence in the director election process. We believe there is much in Sarbanes-Oxley and the proposed NYSE and NASDAQ governance listing standards which would accomplish that. Accordingly, we do not believe the Proposed Disclosure Rules are timely and recommend that the Commission permit full implementation, and give businesses time to implement and innovate, before proposing additional rules concerning the director election process. Thank you for the opportunity to comment.

very truly yours,



Law Department
FAX Cover Sheet
from the office of **Ellen M. Fitzsimmons**
(O) (904) 359-7611
(F) (904) 359-3597
Ellen.Fitzsimmons@csx.com

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