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January 26, 2009

U.S. Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Avenue, N.W.; N-1513
 Washington, D.C. 20210

Registration Statement for "Top-Hat" Plan

Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, 40 Fed. Reg. 34533 (August 15, 1975), as amended by 54 Fed. Reg. 8629 (March 1, 1989), 67 Fed. Reg. 722, 766 (January 7, 2002), and 68 Fed. Reg. 16399, 16400 (April, 3, 2003):

CSX Corporation (the "Company"), 500 Water Street, Jacksonville, FL 32202, Employer Identification Number (EIN) 62-1051971, hereby declares that it is an employer that maintains the following employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Company maintains the *CSX Executives' Deferred Compensation Plan* (the "Plan"), adopted December 1, 2008, which currently has 132 participants.

The Company also maintains the *CSX Executives' Pre-2005 Deferred Compensation Plan* (formerly, the *2002 Deferred Compensation Plan of CSX Corporation and Affiliated Companies* (the "2002 Plan")), which was frozen effective December 31, 2004, with respect to vested accruals as of such date. The Plan covers benefits which vest or accrue after December 31, 2004. The changes were made to bring the 2002 Plan into compliance with Section 409A of the Internal Revenue Code and do not affect the level of benefits.

A copy of the Plan will be provided to the Secretary of Labor or his or her delegate on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely,

Steven S. Breitner

RECEIVED JAN 27 2009



Office of Corporate Secretary
500 Water Street-J160
Jacksonville, FL 32202

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PRESORTED
FIRST CLASS



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JAN 26 2009

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