



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

OFFICE OF THE  
GENERAL COUNSEL

June 4, 2008

Sent by fax

The Hon. Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
United States Courthouse  
New York, NY 10007

Re: CSX Corp. v. The Children's Inv. Fund Mgmt, L.L.P., et al., 08-Civ. 2764

Dear Judge Kaplan:

I am writing in response to your letter of May 22, 2008, inviting the Securities and Exchange Commission to submit its views as amicus curiae on two questions arising under the beneficial ownership reporting provisions of Section 13(d) of the Securities Exchange Act of 1934 and Rule 13d-3 thereunder. Because the schedule for submitting a response to the Court did not afford enough time for the Commission's staff to present this matter for a vote of the Commission, I have asked the Commission's Division of Corporation Finance to respond to your request. I recognize that these staff views are not accorded the deference that would be accorded the views of the Commission itself, and I regret that time constraints have prevented us from providing the Court with the views of the Commission. The response of the Division is attached.

Respectfully submitted,

A handwritten signature in black ink that reads "Brian G. Cartwright".

Brian G. Cartwright  
General Counsel