

Policy Relating to Executive Officer Personal Use of Independent Auditor

Executive Officers of CSX Corporation shall not utilize the Company's Independent Registered Public Accounting Firm (the "Independent Auditor") for personal accounting or tax matters. For purposes of this policy, "Executive Officers" will have the meaning set forth in Rule 3b-7 promulgated under the Securities and Exchange Act of 1934, as that rule may be amended from time to time.

Approved by the Audit Committee on December 13, 2005.