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January 26, 2004

By Hand Delivery

The Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

209954



**Re: STB Docket No. 34424, Canadian National Railway Company and
Grand Trunk Corporation—Control—Duluth, Missabe and Iron
Range Railway Company, Bessemer and Lake Erie Railroad
Company, and the Pittsburgh & Conneaut Dock Company**

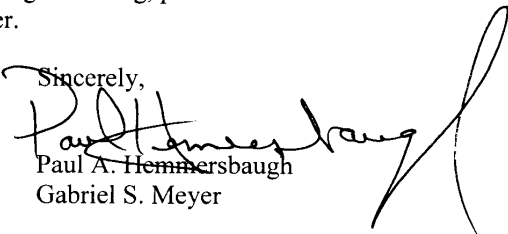
Dear Secretary Williams:

Enclosed for filing on behalf of CSX Corporation and CSX Transportation, Inc. (collectively "CSX") in the above-referenced proceeding are a signed original and ten (10) copies of the Comments of CSX Corporation and CSX Transportation, Inc. ("Comments"). Also enclosed are eleven (11) copies of CSX's Notice of Intent to Participate and associated Certificate of Service. CSX originally filed these items with the Board on December 18, 2003.

Please acknowledge receipt of this submission for filing by date-stamping the enclosed duplicate paper copy and returning it to our messenger.

If you have any questions concerning this filing, please contact one of the undersigned. Thank you for your attention to this matter.

Sincerely,

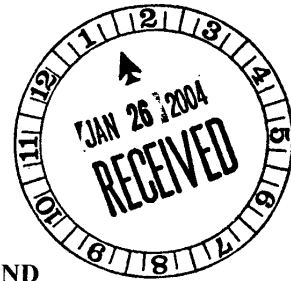

Paul A. Hemmersbaugh
Gabriel S. Meyer

Enclosures

cc: All Parties of Record (w/encls.)

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

Finance Docket No. 34424



**CANADIAN NATIONAL RAILWAY COMPANY AND
GRAND TRUNK CORPORATION**

-CONTROL-

**DULUTH, MISSABE AND IRON RANGE RAILWAY COMPANY,
BESSEMER AND LAKE ERIE RAILROAD COMPANY,
and
THE PITTSBURGH & CONNEAUT DOCK COMPANY**

**COMMENTS OF CSX CORPORATION
and
CSX TRANSPORTATION, INC.**

CSX Corporation and CSX Transportation, Inc. (collectively "CSX") submit these brief comments in support of the Application of Canadian National Railway Company and Grand Trunk Corporation (collectively "CN") for control of Duluth, Missabe and Iron Range Railway Company ("DMIR"), Bessemer and Lake Erie Railroad Company (B&LE), and Pittsburgh & Conneaut Dock Company ("P&C Dock").

CSX values consolidations and other acquisitions that carry the potential to preserve and enhance carrier service and financial strength. A consolidation that results in these outcomes is, in the absence of countervailing circumstances, beneficial and pro-competitive. The Application offers many justifications for the transaction, including arguments that shippers may benefit from CN's acquisition through improved rail service in a variety of markets, including those currently served by the B&LE and P&C Dock. Many CSX-served coal mines that sell "lake cargo coal" to end users in Canada rely upon the P&C Dock as their outlet to the

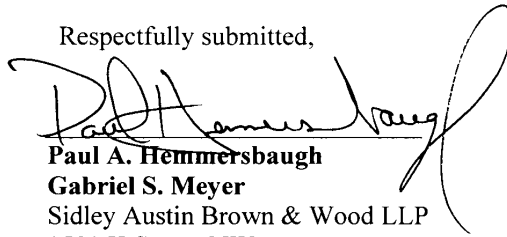
Great Lakes. B&LE provides an important connecting route for CSX to reach the P&C Dock with that coal. Adding the financial strength of CN to the B&LE and to the P&C Dock itself can be expected to preserve those assets, and to keep them available as competitive options well into the future.

Applicants have made a number of positive representations and voluntary commitments, addressing post-consolidation actions by CN as well as of B&LE and P&C Dock. CSX believes that the Board should carefully consider these representations and commitments in making its decision on the merits.

Peter J. Shultz
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(202) 783-8124

Paul R. Hitchcock
CSX Transportation, Inc.
500 Water Street
Jacksonville, Florida 32202
(904) 359-1192

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul A. Hemmersbaugh", written over a horizontal line.

Paul A. Hemmersbaugh
Gabriel S. Meyer
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1501 K Street, NW
Washington, DC 20005
(202) 736-8000

Counsel to CSX Corporation and CSX Transportation, Inc.

Dated: January 26, 2004



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Peter J. Shutz
Senior Vice President-Regulatory Policies
and Washington Counsel

December 18, 2003

Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RE: STB Finance Docket No. 34424
Canadian National Railway Company and Grand Trunk Corporation
Control – Duluth, Missabe and Iron Range Railway Company,
Bessemer and Lake Erie Railroad Company, and
The Pittsburgh & Conneaut Dock Company

Dear Sir:

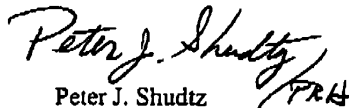
In accordance with the Board's Decision in the above captioned matter served December 1, 2003, this will serve as notice by CSX Transportation, Inc. and CSX Corporation of their intent to participate as their interests may appear.

Kindly enter the following counsel as representatives of CSX:

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Respectfully Submitted,


Peter J. Shutz

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CERTIFICATE OF SERVICE

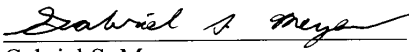
I certify that the foregoing Notice of Intent to Participate was served this 18th day of December, 2003, by first class, postage prepaid US Mail on the parties specified in the aforesaid Decision of December 1, 2003.


Paul R. Hitchcock

CERTIFICATE OF SERVICE

I hereby certify that, on this 26th day of January, 2004, I served the following items by causing copies thereof to be delivered, via first class mail, postage prepaid, or more expeditious method of delivery, to all parties of record in this proceeding:

1. The foregoing "Comments of CSX Corporation and CSX Transportation, Inc."
2. CSX's December 18, 2003 Notice of Intent to Participate; and
3. CSX's December 18, 2003 Certificate of Service.



Gabriel S. Meyer