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March 26, 2014

ENTERED
Office of Proceedings
March 26, 2014
Part of
Public Record

Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Re: **Docket No. AB-55 (Sub-No. 718X), CSX Transportation, Inc.—Abandonment Exemption—in Alachua County, FL**
Docket No. 507 (Sub-No. 1X), Florida Northern Railroad Company, Inc.—Discontinuance of Service Exemption—in Alachua County, FL

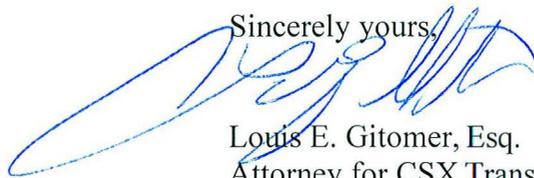
Dear Ms. Brown:

CSX Transportation, Inc. (“CSXT”) and Florida Northern Railroad Company, Inc. (“FNOR”) filed a Notice of Exemption on November 20, 2013 for (1) CSXT to abandon an approximately 11.62-mile rail line on CSXT’s Southern Region, Jacksonville Division, West Coast Subdivision, between milepost AR 716.88, at High Springs, and milepost AR 726.69, at Newberry, and milepost ARB 717.11, at High Springs, and milepost ARB 718.92, at High Springs, in Alachua County, FL (the “CSXT Line”); and (2) FNOR to discontinue service over an approximately 9.81-mile rail line between milepost AR 716.88, at High Springs, and milepost AR 726.69, at Newberry, in Alachua County, FL. On December 20, 2013, Seaside Holdings, Inc. (“Seaside”) filed a Notice of Intent to File an Offer of Financial Assistance (“OFA”) for the CSXT Line and requested a postponement of the date to file an OFA. CSXT and FNOR replied on December 24, 2014 and proposed March 17, 2014 as the time for Seaside to file an OFA. By decision served January 16, 2014, the Board tolled the time for Seaside to file an OFA until March 17, 2014.

CSXT is finalizing the information to be provided to Seaside under 49 CFR 1152.27(a) and requests that the tolling of the time for Seaside to file an OFA be extended until April 18, 2014. I am authorized to state that Seaside concurs in the extension.

Thank you for your assistance. If you have any questions, please contact me.

Sincerely yours,



Louis E. Gitomer, Esq.
Attorney for CSX Transportation, Inc.

Cc: Mr. Kahn
Mr. Litwiler