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December 24, 2013

ENTERED
Office of Proceedings
December 24, 2013
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

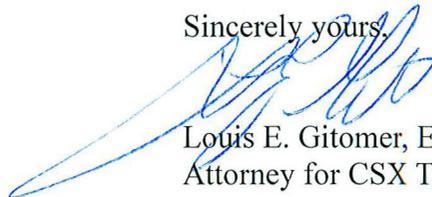
Re: **Docket No. AB-55 (Sub-No. 718X), CSX Transportation, Inc.—Abandonment Exemption—in Alachua County, FL**
Docket No. 507 (Sub-No. 1X), Florida Northern Railroad Company, Inc.- Discontinuance of Service Exemption—in Alachua County, FL

Dear Ms. Brown:

CSX Transportation, Inc. (“CSXT”) and Florida Northern Railroad Company, Inc. (“FNOR”) are e-filing a response to the Notice of Intent to File an Offer of Financial Assistance (the “OFA Notice”) filed by Seaside Holdings, Inc. (“Seaside”) on December 20, 2013..

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

Sincerely yours,



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

Enclosure

BEFORE THE
SURFACE TRANSPORTATION BOARD

Docket No. AB-55 (Sub-No. 718X)

CSX TRANSPORTATION, INC.–ABANDONMENT EXEMPTION–
IN ALACHUA COUNTY, FL

Docket No. AB-507 (Sub-No. 1X)

FLORIDA NORTHERN RAILROAD COMPANY, INC.
–DISCONTINUANCE OF SERVICE EXEMPTION–IN ALACHUA COUNTY, FL

JOINT RESPONSE TO NOTICE OF INTENT TO FILE AN OFFER OF FINANCIAL
ASSISTANCE BY SEASIDE HOLDINGS, INC.

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Attorneys for: CSX
RAILROAD COMPANY, INC.

Dated: December 24, 2013

BEFORE THE
SURFACE TRANSPORTATION BOARD

Docket No. AB-55 (Sub-No. 718X)

CSX TRANSPORTATION, INC.–ABANDONMENT EXEMPTION–
IN ALACHUA COUNTY, FL

Docket No. AB-507 (Sub-No. 1X)

FLORIDA NORTHERN RAILROAD COMPANY, INC.
–DISCONTINUANCE OF SERVICE EXEMPTION–IN ALACHUA COUNTY, FL

JOINT RESPONSE TO NOTICE OF INTENT TO FILE AN OFFER OF FINANCIAL
ASSISTANCE BY SEASIDE HOLDINGS, INC.

CSX Transportation, Inc. (“CSXT”) and Florida Northern Railroad Company, Inc. (“FNOR”) jointly respond to the Notice of Intent to File an Offer of Financial Assistance (the “OFA Notice”) filed by Seaside Holdings, Inc. (“Seaside”) on December 20, 2013.

CSXT and FNOR do not object to the OFA Notice for Seaside to acquire 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.¹ CSXT and FONR are preparing and obtaining the information requested by

¹ CSXT and FNOR reserve all rights in the event Seaside files an offer of financial assistance.

Seaside that is required to be provided pursuant to 49 CFR 1152.27(a)(1)(ii). CSXT and FNOR believe that the information will be available to provide to Seaside by the end of February 2014.

Therefore, CSXT and FNOR do not oppose the request by Seaside that the Surface Transportation Board (the "Board") toll the time for Seaside to file its offer of financial assistance until March 17, 2014. If CSXT and FNOR encounter a delay in providing the information required by 49 CFR 1152.27(a)(1)(ii) to Seaside, CSXT and FNOR will be amenable to an extension of the due date for the offer of financial assistance.

Respectfully submitted,



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RAILROAD COMPANY, INC.

Dated: December 24, 2013

CERTIFICATE OF SERVICE

I certify that I have this day served copies of this Response upon all parties of record in this proceeding electronically.

A handwritten signature in blue ink, appearing to read 'L. Gitomer', is written over a horizontal line.

Louis E. Gitomer
December 24, 2013