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April 14, 2014

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Office of Proceedings

April 14, 2014

Part of

Public Record

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

Re: Docket No. AB 55 (sub-No. 718X), CSX Transportation Company--
Abandonment Exemption---in Alachua County, Fla.

Docket No. AB 507 (1X), Florida Northern Railroad Company, Inc.
---Abandonment Exemption---in Alachua County, Fla..

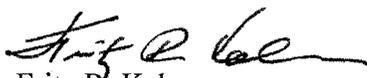
Dear Ms. Brown:

The Applicants did not provide the section 1152.27(a)(1)(ii) material which Seaside Holdings, Inc. had requested until April 8, 2014, and then they disclosed for the first time that the twelve-mile railroad line sought to be abandoned had a value in excess of \$1.5 million, nearly twice the value of the track, ties and other track materials.

Seaside Holdings needs to engage a real estate appraiser and ask it to undertake an appraisal of the property. This will take time, and Seaside Holdings, Inc. accordingly respectfully asks that it not be obliged to file its OFA until May 19, 2014.

I certify copies of this letter are being mailed to each party of record.

Sincerely yours,


Fritz R. Kahn