

LAW OFFICES
FRITZ R. KAHN, P.C.
EIGHTH FLOOR
1920 N STREET, N.W.
WASHINGTON, D.C. 20036-1301

TEL: 202-462-4152
FAX: 202-462-8830
e-mail: frk@frkllc.com

March 19, 2009

VIA ELECTRONIC FILING

Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

re: STB Docket No. AB-397 (Sub-No. 6X), Tulare Valley Railroad Co.
STB Docket No. AB-AB-1027X, Seaside Holdings, Inc.

Dear Secretary Quinlan:

Attached are copies of letters sent this day to the Chief of the Forest Service of the U.S. Department of Agriculture, in compliance with 49 C.F.R. 1152.50(d).

Sincerely yours,



Fritz R. Kahn

LAW OFFICES
FRITZ R. KAHN, P.C.
1920 N STREET, NW. (8TH FL.)
WASHINGTON, DC 20036
Tel.: (202) 263-4152 Fax: (202) 331-8330
e-mail: xicccg@att.net

March 19, 2009

Chief Abigail R. Kimbell
Forest Service, U.S. Dept. of Agriculture
201 14th Street, SW (4th floor)
Washington, DC 20250

Dear Ms. Kimbell:

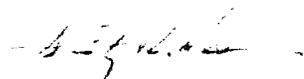
Please be advised that on or about March 29, 2009, Tulare Valley Railroad Company, will file with the Surface Transportation Board its Notice of Exempt Discontinuance to cease rendering service on the rail line extending between Milepost 66.0 at or near Ultra and Milepost 71+2969.2 at or near Ducor, a distance of 5.9 miles in Tulare County. The Notice bears STB Docket No. AB-397 (Sub-No. 6X).

The line traverses U.S. Postal Service Zip Codes 93270 and 93218.

Based on information in the possession of Tulare Valley Railroad Company, the railroad line does not contain any federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

If you have any question concerning the foregoing, please get back to me.

Sincerely yours,



Fritz R. Kahn

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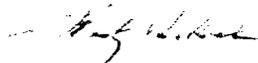
Please be advised that on or about March 29, 2009, Seaside Holdings, Inc. will file with the Surface Transportation Board its Notice of Exempt Discontinuance to cease rendering service on the rail line extending between Milepost OWH 258.5 and the end of the track at Milepost OWH 271.06, a distance of 12.56 miles in Harlan County, Kentucky. The Notice bears STB Docket No. AB-1027X.

The line traverses U.S. Postal Service Zip Codes 40828, 40843 and 40927.

Based on information in the possession of Seaside Holdings, Inc., the railroad line does not contain any federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

If you have any question concerning the foregoing, please get back to me.

Sincerely yours,



Fritz R. Kahn