

LAW OFFICES
FRITZ R. KAHN, P.C.
EIGHTH FLOOR
1920 N STREET, N.W.
WASHINGTON, D.C. 20036-1601

(202) 263-4152
FAX (202) 331-8330
e-mail: xiccgc@worldnet.att.net

217595
ORIGINAL



September 21, 2006

VIA HAND DELIVERY - RETURN COPY

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW (7th fl.)
Washington, DC 20423-0001

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Office of Proceedings
SEP 21 2006
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Public Record

Dear Secretary Williams:

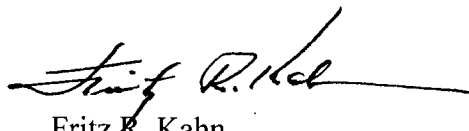
Enclosed for filing in STB Docket No. AB-55 (Sub-No. 674X), CSX Transportation, Inc.-Abandonment Exemption-in Vigo County, IN, are the original and ten copies of the Notice of Intent to File Offer of Financial Assistance of Seaside Holdings, Inc.

Additional copies of this letter and of the Notice are enclosed for you to stamp to acknowledge your receipt of them and to return to me via the messenger.

CSX Transportation, Inc., and The Indiana Railroad Company have been served by facsimile transmitting and mailing copies of the letter to their respective attorneys.

If you have any question concerning the foregoing or if I otherwise can be of assistance, please let me know.

Sincerely yours,


Fritz R. Kahn

enc.

cc: Steven C. Armbrust, Esq.
John H. Broadley, Esq.

BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C.

ORIGINAL

STB Docket No. AB-55 (Sub-No. 674X)

CSX TRANSPORTATION, INC.
-ABANDONMENT EXEMPTION-
IN VIGO COUNTY, IN

NOTICE OF INTENT TO FILE
OFFER OF FINANCIAL ASSISTANCE

Fritz R. Kahn
Fritz R. Kahn, P.C.
1920 N Street, NW (8th fl.)
Washington, DC 20036-1601
Tel.: (202) 263-4152

Attorney for

SEASIDE HOLDINGS, INC.

Dated: September 21, 2006

BEFORE THE
SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C.

STB Docket No. AB-55 (Sub-No. 674X)

CSX TRANSPORTATION, INC.
-ABANDONMENT EXEMPTION-
IN VIGO COUNTY, IN

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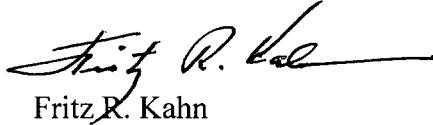
Seaside Holdings, Inc., of Palm Beach Gardens, Florida 33410, pursuant to 49 U.S.C. 10904(c) and 49 C.F.R. 1152.27(c)(2)(i), hereby formally expresses its intent to file an offer of financial assistance by purchasing the 7.4-mile line of railroad proposed to be abandoned.

By copy of this Notice, Seaside Holdings, Inc., pursuant to 49 C.F.R. 1152.27(a), asks the CSX Transportation, Inc., to provide it with copies of the most recent report on the physical condition of the line, the carrier's estimate of the net liquidation value of the line, with supporting data, including but not limited to identification of the parcels of land underlying the rights-of-way which are owned in fee and those which are easement grants, the lengths, weight, age and condition of the relay, reroll and scrap rails, the reusable and scrap ties, and any other information deemed relevant to calculate the net liquidation value of the lines and the minimum purchase price which the railroad seeks.

Respectfully submitted,

SEASIDE HOLDINGS, INC.

By its attorney,



Fritz R. Kahn
Fritz R. Kahn, P.C.
1920 N Street, NW (8th fl.)
Washington, DC 20036-1601
Tel.: (202) 263-4152

Dated: September 21, 2006

CERTIFICATE OF SERVICE

I certify that I this day served a copy of the foregoing Notice upon CSX Transportation, Inc., and the Indiana Railroad Company by facsimile transmitting and mailing copies to their attorneys, Steven C. Armbrust, Esq., and John H. Broadley, Esq., respectively.

Dated at Washington, DC, this 21st day of September 2006.



Fritz R. Kahn