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Hon. Vernon A. Williams
Secretary
Surface Transportation Board
395 I. Street, SW
Washington, DC 20423

ENTERED
Office of Proceedings

JUL 23 2007

Part of
Public Record



Dear Secretary Williams:

This refers to STB Docket No. AB-55 (Sub-No. 683X), CSX Transportation, Inc.—Abandonment Exemption—in Greenbrier County, WV, and to the Notice of Intent to File Offer of Financial Assistance of Seaside Holdings, Inc., filed July 6, 2007.

Please be advised that Seaside Holdings, Inc. has determined not to file an offer of financial assistance to purchase the railroad line proposed for abandonment.

Ten copies of this letter are enclosed to permit your circulation of it. An additional copy is enclosed for you to stamp to acknowledge your receipt of it and to return to me in the enclosed stamped and self-addressed envelope.

I certify that I have served a copy of this letter upon CSX Transportation, Inc. by facsimile transmitting a copy to its counsel, Louis E. Gitomer, Esq.

Sincerely yours,


Fritz R. Kahn

Enc.

Cc: Louis E. Gitomer, Esq.