

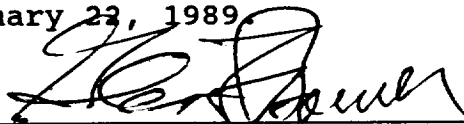
EMPLOYER STATUS DETERMINATION
Albany Bridge Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Albany Bridge Company, Inc. (ABC) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

In Interstate Commerce Commission (ICC) Finance Docket No. 32207, decided January 7, 1993, ABC filed a verified notice to acquire and operate a railroad bridge and related track from South Carolina Central Railroad Company, Inc. d/b/a Georgia Great Southern Division (GGS) (BA No.2858). The bridge (about 3470 feet in length) and track are located between the point of switch at track chaining station 5473+20 and track chaining station 5438+50 of GGS' mainline track in Albany, Georgia. Those rail properties were used by GGS to enter the rail yard of Gulf and Ohio Railways, Inc. d/b/a/ Atlantic & Gulf Railroad (A&GR) (BA No.5537), to interchange with A&GR. The ICC decision stated that as part of the agreement between the parties, GGS would retain a perpetual right to use the property to continue interchanging traffic with A&GR. In addition, CSX Transportation, Inc. (CSX) (BA No.1524) currently had trackage rights over the GGS segment to be acquired by ABC. The decision stated that GGS would assign the trackage rights agreement to ABC when the transaction was consummated. The decision noted that in Finance Docket No. 32222, a verified notice was concurrently filed, wherein A&GR sought an exemption to operate the involved rail properties on behalf of ABC. ABC was to retain a residual common carrier obligation to provide service over the line.

ABC's President, H. Peter Claussen, stated that all operations over ABC track are conducted by A&GR, CSX, GGS and/or Norfolk Southern (BA No.1525), and that ABC has no employees and no equipment.

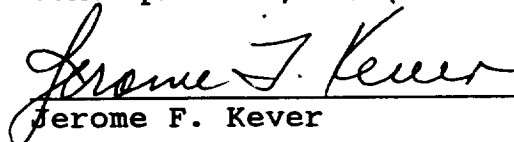
The information summarized above indicates that ABC has never operated a railroad and that it has neither the employees nor the equipment to do so. All operations over the track acquired by ABC are conducted by covered rail carrier employers. It is therefore determined that Albany Bridge Company, Inc. is not an employer under the RRA and the RUIA. Cf. Appeal of Board of Trustees of Galveston Wharves, B.O. 89-74, February 22, 1989.



Glen L. Bower



V.M. Speakman, Jr. (Dissenting)



Jerome F. Kever