

**EMPLOYER STATUS DETERMINATION**

**Pine Belt Southern Railroad Company, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Pine Belt Southern Railroad Company, Inc. (PBSC), 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).

Information regarding PBSC was provided by G. Richard Abernathy, President of PBSC. According to Mr. Abernathy PBSC began doing business September 1, 1995. PBSC currently has four employees.

In Interstate Commerce Commission Finance Docket 32749, PBSC filed a notice of exemption to acquire and operate approximately 42 miles of rail lines owned by Central of Georgia Railroad Company. The lines interchange with Norfolk Southern and CSXT.

The evidence of record establishes that PBSC is a carrier operating in interstate commerce. Accordingly, it is determined that PBSC is an employer with the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and corresponding provision of the Railroad Unemployment Insurance Act effective September 1, 1995, the date as of which it first commenced operations.

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Glen L. Bower

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V. M. Speakman, Jr.

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