

B.C.D. 07-25

AUG 08 2007

EMPLOYER STATUS DETERMINATION

Georgia, Ashburn, Sylvester & Camilla Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Georgia, Ashburn, Sylvester & Camilla Railway Company (GASC) B. A. No. 3529, 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). GASC has been an employer under the RRA and RUIA with service creditable from May 9, 1922.

GASC is currently listed in Board records as a subsidiary of Norfolk Southern Corporation (NS) (B.A. No. 9408) with no employees. Mr. Scott F. Wilkinson, Assistant General Tax Attorney for NS, provided documentary evidence that GASC merged into the Georgia Northern Railway Company (GNR) (B.A. No. 2518) on December 31, 1971. The Board's records show that GNR merged into the Georgia Southern & Florida Railway Company (GSFR) (B.A. No. 1513) on December 31, 1993. GSFR is currently listed as a subsidiary of NS.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Georgia, Ashburn, Sylvester & Camilla Railway Company ceased being an employer under the RRA and RUIA on December 31, 1971, the date on which it lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board