

EMPLOYER STATUS DETERMINATION

**Wrightsville & Tennille Railroad Company (WTRC)
(BA No. 2544)**

This is a determination of the Railroad Retirement Board concerning the status of Wrightsville & Tennille Railroad Company (WTRC) (BA No. 2544), as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

WTRC was previously determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act with effective coverage dating back to December 22, 1883.

In response to a letter dated December 19, 2006 from the Board's Chief of Audit and Compliance requesting updated information concerning WTRC, Mr. Scott F. Wilkinson, Assistant General Tax Attorney for Norfolk Southern Corporation (NS) (BA No. 9408) provided information regarding WTRC. According to Mr. Wilkinson, WTRC was consolidated with Georgia & Florida Railway Company (GFRC) (BA No. 1536) and Savannah & Atlanta Railway Company (SARC) (BA No. 1534) into Central of Georgia Railway Company (CGRC) (BA No. 1505) as of June 1, 1971. Mr. Wilkinson provided a copy of the former Interstate Commerce Commission (ICC), Finance Docket 25979, decided January 29, 1971 which approved and authorized the consolidation of railroads into CGRC. Additionally, an Articles of Consolidation certificate, issued by the Secretary of State of Georgia on May 17, 1971, recognizing the consolidation into CGRC was provided by Mr. Wilkinson. Mr. Wilkinson informed the Board that NS's payroll system does not contain any records for compensation paid to WTRC employees. Mr. Wilkinson stated that CGRC received all of the assets of WTRC

upon consolidation and that WTRC no longer exists as a separate entity.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

The evidence of record establishes that WTRC no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective June 1, 1971, the date WTRC was consolidated with CGRC and two other railroads into the Central of Georgia Railroad Company, the Wrightsville & Tennille Railroad Company ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board