

**EMPLOYER STATUS DETERMINATION**  
**The A&G Railroad, L.L.C.**

This is a determination of the Railroad Retirement Board concerning the continued status of A&G Railroad L.L.C. (A&G), B.A. 5552, 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).

A&G owned approximately 27 miles of rail line between Abbeville and Grimes, Alabama, and also had trackage rights over CSX Transportation's (B.A. No. 1524) rail line between Grimes and the Bay Line Railroad, L.L.C.'s (B.A. No. 5553) rail yard in Dothan, Alabama. In Surface Transportation Board Docket No. 32947, decided June 21, 1996, A&G and Bay Line filed a notice of exemption to undertake a transaction within their corporate family that merged A&G into Bay Line. The name of the surviving railroad is Bay Line Railroad, L.L.C. The purpose of the merger was to streamline the management of these two carriers.

Information regarding A&G was provided by D. Scott Helms, secretary to Bay Line Railroad, L.L.C. According to Mr. Helms, A&G ceased operations and merged with Bay Line on June 26, 1996. He stated that A&G did not have employees at the time the two carriers merged. He also stated that all of A&G's assets were transferred to Bay Line.

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

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.

According to STB Docket No. 32947, A&G ceased operations and merged with Bay Line Railroad, L.L.C. Mr. Helms confirmed that all of A&G's assets were transferred to Bay Line and that subsequent rail operations have been handled by Bay Line. The evidence of record establishes that A&G no longer possesses the characteristics of an operating railroad company covered under the RRA and the RUIA.

The Board finds that effective with the close of business June 26, 1996, the date A&G ceased operations, A&G Railroad, L.L.C. ceased being a covered employer under the RRA and the RUIA.

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