

**B.C.D. 11-55**  
**EMPLOYER STATUS DETERMINATION**  
**Autauga Northern Railroad, L.L.C.**

**June 28, 2011**

This is the determination of the Railroad Retirement Board concerning the status of Autauga Northern Railroad, L.L.C. (ANRR), 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.).

Information regarding ANRR was provided by Craig R. Richey. According to Mr. Richey, ANRR began operations on April 9, 2011. The Chief Executive Officer is Richard B. Webb. ANRR has six total employees who were first compensated on March 21, 2011. ANRR is wholly-owned by Watco Transportation Services, L.L.C. Watco Transportation Services, L.L.C. is a covered railroad employer (BA No. 9848).

In Surface Transportation Board Finance Docket No. 35411, ANRR filed a notice of exemption to lease from Norfolk Southern Railway Company and operate approximately 43.62 miles of rail lines, located between: (1) Milepost MA 130.00 at Maplesville, Alabama and milepost MA 171.05 at Autauga Creek, Alabama; and (2) Milepost MD 0.00 and Milepost MD 2.57 at Autaga Creek. In addition, ANRR will obtain by assignment incidental trackage rights over a 10.08-mile rail line owned by CSX Transportation, Inc. (BA No. 1524), extending between Milepost 171.02 at Autauga Creek and Milepost 181.1 at Montgomery, Alabama.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of title 49, United States Code;

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially similar definitions, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence of record establishes that ANRR is a carrier operating in interstate commerce. Accordingly, it is determined that ANRR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of April 9, 2011, the date as of which it first began operations.

Original signed by:

Michael S. Schwartz

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Jerome F. Kever