

B.C.D. 11-76

July 28, 2011

**EMPLOYER STATUS DETERMINATION
Camden & Southern Railroad (C&SR)**

This is a determination of the Railroad Retirement Board concerning the status of the Camden & Southern Railroad (C&SR) 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.).

In Surface Transportation Board (STB) Finance Docket No. 35483, decided April 18, 2011, C&SR filed a verified notice of exemption to lease and operate certain tracks owned by Camden Area Industrial Development Corporation's (CAIDC) line that are wholly located in Ouachita County, Camden, Arkansas. According to the STB decision, the trackage consists of approximately 17,837 feet of track located opposite Union Pacific milepost 463.00, Gurdon Subdivision, Ouachita County, Camden, Arkansas. The track consists of 7,283 feet of mainline track and 10,554 feet of Industry Track.

Information regarding C&SR was furnished by Ms. Kathleen M. Slavens, General Counsel for C&SR. In a letter dated May 12, 2011, Ms. Slavens stated that the Chief Executive Officer of C&SR is Mr. William K. Robbins, Jr. Ms. Slavens additionally stated that C&SR is owned by Arkansas Short Line Railroads, Inc. C&SR has two employees and began rail operations on May 9, 2011. Additionally, Ms. Slavens stated that C&SR provides freight service to customers in and around Cullendale, Arkansas and its estimated annual volume is 1500 rail cars. C&SR interchanges with the Union Pacific Railroad (UP) (BA No. 1713) and the Burlington Northern and Santa Fe Railway Company (BNSF) (BA No. 1621), covered employers under the Acts.

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.

Section 1 of the RUIA contains essentially the same definition. (45 U.S.C. § 351, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence of record establishes that C&SR is a rail carrier operating in interstate commerce. Accordingly, it is determined that the Camden & Southern Railroad, Inc. became 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 effective May 9, 2011, the date it commenced rail operations.

Original signed by:

FOR THE BOARD
Martha P. Rico
Secretary to the Board