B.C.D. 02-77

NOV 04 2002

EMPLOYER STATUS DETERMINATION
Savannah & Atlanta Railway Company
Akron, Canton & Youngstown Railway Company
Carolina & Northwestern Railway Company
Live Oak, Perry & South Georgia Railway Company
Georgia Northern Railway Company
Fairport, Painesville & Eastern Railroad Company
Lake Erie & Fort Wayne Railroad Company
Lenoir Car Works

This is the decision of the Railroad Retirement Board regarding the continued status of the above-listed railroads as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

According to information provided by Norfolk Southern Corporation, all of these companies are former subsidiaries of Norfolk Southern or its predecessor railroads which have not had employees for reporting purposes under the Acts administered by the Board for many years. Most of these companies have been dissolved or have been merged into Norfolk Southern Corporation subsidiaries as described below[1]. M. W. Jackson, Manager, Payroll Accounting for Norfolk Southern, advised that much of the information requested by the Board in developing a case for termination of employer status, such as the exact date rail operations ceased or the date employees of each company were last compensated, is not available. In light of the information that has been provided by the company which is reporting service for these lines, the Board finds that the employer status of each should be terminated as of the date indicated below:

1) B.A. Number 1534, Savannah & Atlanta Railway Company, merged into Central of Georgia Railroad Company (B.A. No. 1505) in 1963. The Board finds that its coverage status ended December 31, 1963.

[1] Reporting of service for the surviving companies is done under a consolidated B.A. number, 9408, which is the B.A. number for Norfolk Southern Corporation.

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Lenoir Car Works

2) B.A. Number 1301, Akron, Canton & Youngstown Railway Company, merged into Norfolk & Western Railway Company (B.A. No. 1402), on January 2, 1982. The Board finds that it ceased to be an employer effective that same date.

3) B.A. Number 1533, Carolina & Northwestern Railway Company, merged into Southern Railway Company (B.A. No. 1525) on June 1, 1988. Its covered status ended on that same date.

4) B.A. Number 2407, Live Oak, Perry & South Georgia Railway Company, merged into Georgia, Southern & Florida Railway Company (B.A. No. 1513), on December 31, 1993. Its covered status ended on that same date.

5) B.A. Number 2518, Georgia Northern Railway Company, merged into Georgia, Southern & Florida Railway Company, on December 31, 1993, and ceased to be an employer on that same date.

6) B.A. Number 4214, Fairport, Painesville & Eastern Railroad Company, merged into Norfolk & Western Railway Company, on July 2, 1984 and ceased to be an employer that same date.

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7) B.A. Number 4332, Lake Erie & Fort Wayne Railroad Company, was dissolved April 1, 1982. It ceased to be an employer on that same date.

8) B.A. No. 9503, Lenoir Car Works was dissolved December 15, 1986 and ceased to be an employee effective that same date.

Accordingly, Savannah & Atlanta Railway Company; Akron, Canton & Youngstown Railway Company; Carolina & Northwestern Railway Company; Live Oak, Perry & South Georgia Railway Company; Georgia Northern Railway Company; Fairport, Painesville & Eastern Railroad Company; Lake Erie & Fort Wayne Railroad Company; and Lenoir Car Works all ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business of each date listed respectively above.

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