EMPLOYER STATUS DETERMINATION
COLONEL'S ISLAND RAILROAD COMPANY

APR 15 1999

This is the determination of the Railroad Retirement Board concerning the continued status of the Colonel's Island Railroad Company (CIR) (B.A. No. 5538) 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). CIR was ruled to be an employer under the Acts administered by the Board effective December 11, 1983.

Information about CIR was furnished by Thomas J. Mahoney, Jr., Special Assistant Attorney General for the Georgia Ports Authority. CIR was an unincorporated association which was wholly owned by the Georgia Ports Authority. At midnight on June 8, 1998, CIR ceased operations and all CIR employees became full-time regular employees of the Georgia Ports Authority. All locomotives, new track maintenance material and other fixed assets of CIR were sold to the new operator of the rail line previously operated by CIR, Golden Isles Terminal Railroad, Inc. (Golden Isles).[1] The Georgia Ports Authority retained ownership of the trackage.

In accordance with the information summarized above, it is the Board's determination that the Colonel's Island Railroad Company ceased being an employer under the RRA and RUIA as of June 8, 1998, the date on which it ceased operations and last compensated employees.

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[1]On June 9, 1998, Golden Isles began operations over the rail line previously operated by CIR and was held to have become a rail carrier employer under the RRA and the RUIA on that same date. [See B.C.D. 98-44, dated October 2, 1998.]