EMPLOYER STATUS DETERMINATION
Savannah State Docks Railroad Company

JUL 0 2 1999

This is the determination of the Railroad Retirement Board concerning the continued status of Savannah State Docks Railroad Company (SSDRR) (BA number 9511) 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.).

The SSDRR was created on October 6, 1952, as an unincorporated organization by action of the Georgia Ports Authority pursuant to Georgia state law, to operate a line of railroad connecting various docks and sidings on the property of the Ports Authority with interstate rail trunk rail carriers, including the former Atlantic Coast Line. See: Savannah State Docks Railroad Company Operation, Finance Docket No. 17936 (December 29, 1952). The SSDRR was held to be an employer under the Acts effective March 1, 1953 (Legal Opinion L-53-86).

According to a letter dated February 19, 1999, from Mr. Thomas J. Mahoney, Jr., Special Assistant Attorney General for Georgia, SSDRR ceased operations at midnight on June 8, 1998. The locomotives, other fixed assets and new track maintenance material were sold by the Georgia Ports Authority to the Savannah Port Terminal Railroad, Inc. All employees of SSDRR became full-time regular employees of the Georgia Ports Authority. Because SSDRR was an unincorporated association, there were no Articles of Dissolution prepared, and the unincorporated association, SSDRR, simply ceased operation. Savannah Port Terminal Railroad filed with the Surface Transportation Board a notice of exemption to operate the railroad previously operated by SSDRR. See: Savannah Port Terminal Railroad, Inc.-- Acquisition and Operation Exemption—Georgia Ports Authority and Savannah State Docks Railroad, STB Finance Docket No. 33613. Savannah Port Terminal has been determined to be an employer under the Acts effective June 8, 1998. (BA No. 4572). The STB decision indicated that SSDRR would permanently relinquish its right to operate as a common carrier railroad over the line.

Based on the information summarized above, the Board holds that SSDRR ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on June 8, 1998.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever