

**EMPLOYER STATUS DETERMINATION
THE BAY LINE RAILROAD, L.L.C.**

This is the decision of the Railroad Retirement Board regarding the status of The Bay Line Railroad, L.L.C. (Bay Line) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Act.

Bay Line acquired from Atlanta & St. Andrews Bay Railroad Company main line rail trackage and substantially all rail assets of that company. Effective January 1, 1994, Bay Line began operations over lines totaling approximately 100 miles in Alabama and Florida. The company has 36 employees and interchanges with a number of carriers including CSXT and the Norfolk Southern.

Bay Line transports property by railroad in interstate commerce in the United States. Accordingly, the Board finds that Bay Line is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective from the date on which it began to operate, January 1, 1994.

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