B.C.D. 00-45

NOV 0 7 2000

EMPLOYER STATUS DETERMINATION
Gulf & Ohio Railways, Inc., d/b/a Atlantic and Gulf Railroad

This is the determination of the Railroad Retirement Board concerning the continued status of Gulf & Ohio Railways, Inc., d/b/a Atlantic and Gulf Railroad (BA number 5537) 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 evidence is that in 1990 the Gulf & Ohio acquired through sale or lease from CSX Transportation, Incorporated, a line of track extending approximately 77 miles from Thomasville to Sylvester in Georgia. Although only one corporate entity (the Gulf & Ohio) existed, the employer requested that this operation be covered under the Acts as a separate entity under the name Atlantic and Gulf Railroad. Accordingly, Gulf & Ohio Railways, Inc., doing business as Atlantic and Gulf Railroad, was held to be an employer under the Acts effective February 1991. See Legal Opinion L91-94.

Mr. William Gregory Hall, Jr., attorney for Gulf & Ohio, reports that on April 30, 1999, all operating assets of Gulf & Ohio doing business as Atlantic and Gulf were sold to Georgia and Florida RailNet, Inc.[1] Accordingly, the Board holds that Gulf & Ohio Railways, Inc., d/b/a Atlantic and Gulf Railroad ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on April 30, 1999.

Cherryl T. Thomas

V. M. Speakman, Jr.

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[1] Georgia and Florida RailNet, Inc., has been determined to be an employer under the Acts (B.A. Number 5573) effective May 1, 1999. See Board Coverage Decision 99-29.