

**B.C.D. 07-21**

**JUN 28 2007**

**EMPLOYER STATUS DETERMINATION**

Albany & Northern Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Albany & Northern Railroad Company (ANR), B. A. No. 3578, 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). ANR has been an employer under the RRA and RUIA with service creditable from March 11, 1964.

ANR is currently listed in Board records as a subsidiary of Norfolk Southern Corporation (NS) (B.A. No. 9408) with no employees. Mr. Scott F. Wilkinson, Assistant General Tax Attorney for NS, provided documentary evidence that ANR merged into the Georgia Northern Railway Company (GNR) (B.A. No. 2518) on December 31, 1971 and that GNR merged into the Georgia Southern & Florida Railway Company (GSFR) (B.A. No. 1513) on December 1, 1993, GSFR is currently listed as a subsidiary of NS with no employees reported.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Albany & Northern Railroad Company ceased being an employer under the RRA and RUIA on December 31, 1971, the date on which it lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board