EMPLOYER STATUS DETERMINATION
Abbeville-Grimes Railway Company, Inc.

This is the decision of the Railroad Retirement Board regarding the status of the Abbeville-Grimes Railway Company, Inc. (A-G) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

The A-G was held to be an employer under the Acts effective March 1, 1989 (B.A. Number 5536). The record establishes that A-G ceased operations December 31, 1993. It assets were sold to the Bay Line Railroad, L.L.C.

Accordingly, the Board holds that the A-G ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective December 31, 1993.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever