B.C.D. 03-15

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EMPLOYER STATUS DETERMINATION
Atlanta Stone Mountain & Lithonia Railway

This is the determination of the Railroad Retirement Board concerning the continuing status of the Atlanta Stone Mountain & Lithonia Railway (ASTMLR) (B.A. No. 8088) 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). ASTMLR has been an employer under the RRA and RUIA with service creditable from February 25, 1907.

Mr. Walt Sammons, VP-CFO of Hanson Aggregates Southeast, Inc., a non-carrier, reported that ASTMLR last compensated its sole employee in 1996 and merged into Davidson Mineral Properties, Inc. a non-carrier, on November 19, 1997. Davidson changed its name to Hanson Aggregates Southeast, Inc., on January 25, 1999. ASTMLR was officially dissolved on the date of its merger, November 19, 1997. ASTMLR had only one locomotive which was sold years ago, according to Mr. Sammons. ASTMLR ceased to exist as an entity when it merged into what is now known as Hanson Aggregates Southeast, Inc.

Based on the information summarized above, it is determined that Atlanta Stone Mountain & Lithonia Railway ceased to be an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on November 19, 1997, the date it merged into another company and ceased to exist.

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