

**EMPLOYER STATUS DETERMINATION  
Saltville Railroad Company (SRC)**

This is a determination of the Railroad Retirement Board concerning the continuing status of Saltville Railroad Company (SRC) 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.).

SRC (BA # 4409) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since January 1, 1982.

On January 22, 2008, Mr. Murphy Evans, the former President of Saltville Railroad Company and current General Manager of L & S Holding Company, responded to the Board's Audit and Compliance Division concerning a request regarding the operating status of SRC. The request was sent as part of an effort to review existing covered employers that have not recently filed service and compensation reports.

Mr. Evans provided documentation showing that SRC merged into L & S Holding Company on March 31, 1995.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

Information in our coverage files indicates that SRC was formed to operate a railroad in Saltville, Virginia but the railroad never began operations. When the merger between SRC and L & S

Holding occurred in 1995, there were no railroad operations for L & S Holding to assume. The evidence of record establishes that SRC no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective March 31, 1995, the date SRC was merged into L & S Holding, Saltville Railroad Company ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board