

B.C.D. 11-77

August 1, 2011

EMPLOYER STATUS DETERMINATION

Great Western Railway Company of Iowa, LLC

This is the determination of the Railroad Retirement Board concerning the continuing status of Great Western Railway Company of Iowa, LLC (GWRIA) (B.A. No. 3779)¹ 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).

Information about GWRIA was provided by Mr. Michael J. Ogborn, Manager of GRWIA. According to Mr. Ogborn, GWRIA ceased operations effective June 29, 2006, has no employees, and does not own any equipment or facilities. An Application for Certificate of Cancellation was filed by GWRIA on August 13, 2008, indicating that GWRIA was no longer transacting business in Iowa, surrendered its authority to transact business in Iowa, and revoked the authority of its registered agent to accept service on its behalf. The Secretary of State for the State of Iowa issued an Acknowledgement of Document Filed, which states that the Application for Certificate of Cancellation was filed on September 3, 2008, and was effective as of that date. Mr. Ogborn stated that GWRIA dissolved effective January 14, 2009. A Statement of Dissolution, filed pursuant to §7-90-301, et seq. and §7-80-802 of the Colorado Revised Statutes, was submitted, indicating that GWRIA was dissolved as of January 14, 2009.

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 clear that the character of GWRIA as a railroad no longer exists inasmuch as the corporation has been dissolved. Therefore, it is the determination of the Railroad Retirement Board that Great Western Railway of Iowa, LLC ceased being an employer under the RRA and RUIA on January 14, 2009, the date on which the corporation was dissolved.

Original signed by:

FOR THE BOARD
Martha P. Rico
Secretary to the Board

¹ Prior to July 1, 1994, GRWI was known as Great Western Railway Company of Iowa, Inc. From July 1, 1994, through October 23, 1997, GWRI was known as Great Western Railway Co. of Iowa, LLC. Effective October 24, 1997, GRWI's name was changed to Great Western Railway Co. of Iowa, LLC d/b/a Council Bluffs Railway.