

**B.C.D. 12-33**

**August 30, 2012**

**EMPLOYER STATUS DETERMINATION**

**Missouri & Valley Park Railroad Corporation  
(MVPR)**

This is a determination of the Railroad Retirement Board concerning the continuing status of Missouri & Valley Park Railroad Corporation (MVPR) 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.).

MVPR (B.A. # 4872) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since July 4, 2002.

The latest coverage information in the file for MVPR indicates that the Secretary of State for the State of Illinois administratively dissolved MVPR as of November 13, 2009. MVPR does not have a current registered agent. Mr. Richard C. McClure is listed as the President. The Audit and Compliance Division obtained the dissolution documents from the State of Illinois to include a certificate of authenticity to verify the Certificate of Dissolution. The administrative dissolution occurred because MVPR did not file an annual report and did not pay the annual franchise tax.

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 MVPR was formed to operate a railroad by incorporating on June 20, 2002. MVPR began operations July 4, 2002. MVPR entered into a closed term lease of 5 years with the Burlington Northern and Santa Fe Railway Company (BNSF) to lease a section of rail line between milepost 20.50 near West Valley Park, Missouri and milepost 18.36 on the BNSF Cuba Sub at East Valley Park, Missouri. MVPR was found to be covered under the Acts in B.C.D. 03-48<sup>1</sup>.

---

<sup>1</sup> It should be noted that B.C.D. 03-48 refers to MVPR as "Missouri & Valley Park Railroad Company." A review of the Board's coverage files indicates that the Board has referred to MVPR in the past as both "Company" and "Corporation." In response to an initial coverage questionnaire on April 2, 2003, Mr. Richard C. McClure referred to MVPR as a "Corporation." Further, documents in the file indicate that

The evidence of record establishes that MVPR was established to lease a portion of rail line for a limited term of five years. Since the expiration of the lease, MVPR has not operated as a railroad carrier and has not filed the required documents or paid the required taxes to remain a corporation in the State of Illinois. MVPR has not functioned as a rail carrier since July of 2007 and no longer possesses the characteristics of a railroad carrier employer.

The Board therefore finds that effective November 13, 2009, the date that MVPR was dissolved, Missouri & Valley Park Railroad Corporation ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD

Martha P. Rico

Secretary to the Board

---

MVPR was a licensed corporation in the state of Illinois. At all times, MVPR should have been referred to as Missouri & Valley Park Railroad Corporation. This termination of coverage decision will apply to B.C.D. 03-48 which mistakenly refers to MVPR as "Missouri & Valley Park Railroad Company."