EMPLOYER STATUS DETERMINATION
GWI SWITCHING SERVICES, L.P.

SEP 13 1999

This is the determination of the Railroad Retirement Board concerning the continuing status of GWI Switching Services, L.P. (GWI) 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). GWI was determined to be an employer covered under the Acts administered by the Board effective April 6, 1994.

On June 23, 1999, Ms. Shayne L. Magdoff, AGM, Genessee & Wyoming Inc., advised that GWI ceased operations on December 15, 1997 and last compensated its employees on December 31, 1997. She stated that GWI's assets were liquidated to the partnership and furnished a Certificate of Cancellation of the Certificate of Limited Partnership of GWI filed in the office of the Secretary of State of Texas on February 9, 1998. According to Surface Transportation Board Finance Docket No. 33513, decided December 5, 1997, GWI assigned to CMC Railroad, Inc. (CMC) the operating agreement that would permit CMC to operate the rail car storage yard in place of GWI. In B.C.D. No. 98-28, the Board determined that CMC became an employer under the Acts effective December 1, 1997.

Based on the information summarized above, it is determined that GWI Switching Services, L.P. ceased to be an employer covered under the RRA and RUIA as of the close of business on December 31, 1997, the date on which it last compensated its employees.

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