

EMPLOYER STATUS DETERMINATION

White Sulphur Springs & Yellowstone Park Railway Co.

(White Sulphur)

This is a determination of the Railroad Retirement Board concerning the continuing status of White Sulphur Springs & Yellowstone Park Railway Company (White Sulphur) 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.).

White Sulphur (B.A. # 3618) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since the inception of the Acts. White Sulphur began operations in 1910.

The latest coverage information in the file for White Sulphur indicates that July 14, 1980, was the date the company last compensated employees and that February 18, 1980 was the date that operations ceased. Additionally, research performed by the agency librarian discovered that the corporate "Certificate of Existence" expired on June 18, 1990. Further research of active business entities did not produce any active records for White Sulphur as a functional corporate entity.

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.

As indicated above, information in our coverage files indicates that White Sulphur was formed to operate a railroad in 1910 and eventually came under the control of the Milwaukee Road. Milwaukee Road abandoned the line in 1975. In 1976, White Sulphur reopened as an independent line, but discontinued operations for good in June of 1980 and the line was abandoned in August of 1980. The evidence of record establishes that White Sulphur no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective August 31, 1980, the last day of the month in which White Sulphur abandoned its rail line, White

Sulphur Springs & Yellowstone Park Railway 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