

EMPLOYER STATUS DETERMINATION
Western Ohio Railroad Company

This is a determination of the Railroad Retirement Board concerning the continuing status of Western Ohio Railroad Company (WOR) 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.). WOR (B.A. No. 3337) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since November 27, 1976.

Information in the file indicates that WOR was found to be a carrier by railroad subject to Part I of the Interstate Commerce Act in a "Certificate of Designated Operator" issued by the Interstate Commerce Commission (ICC) on December 6, 1976. In Legal Opinion L-80-256, WOR was found to be an employer covered by the Acts as of November 27, 1976, the date it began operations and first hired employees.

Recent research of the Ohio Secretary of State's records indicates that Articles of Dissolution for WOR were filed December 16, 1983.

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 available indicates that WOR became an employer under the Acts effective November 27, 1976. The research by the Division of Audit and Compliance, Office of General Counsel, and the agency librarian, as well as information contained in WOR's file indicates that WOR ceased to be an operational railroad in December 1983. The evidence of record establishes that WOR no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective December 28, 1983, the date the corporation's

dissolution was approved by the Ohio Secretary of State, Western Ohio 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