

**EMPLOYER STATUS DETERMINATION  
The Midland Terminal Company, LLC (MTCO)**

This is a determination of the Railroad Retirement Board concerning the status of the Midland Terminal Company, LLC (MTCO), 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.).

In L-83-219, MTCO was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective March 31, 1983, the date employees engaged in activities directly related to the commencement of railroad operations were first hired.

On October 4, 2006, in response to a subpoena demand letter dated August 8, 2006, Mr. David Michel of Arcelor USA Holding International, Inc. provided by facsimile a copy of the Certificate of Cancellation regarding MTCO, dated March 29, 2005 and signed by the Secretary of State of Delaware. The Certificate of Cancellation regarding MTCO stated that it was being filed due to the sole member of the company liquidating all assets and MTCO having ceased operations. The Certificate of Cancellation was effective on March 29, 2005, the day it was filed.

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.

The evidence of record establishes that MTCO no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective March 29, 2005, the date the Certificate of Cancellation was filed with the State of Delaware, the Midland Terminal Company, LLC, 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