

**B.C.D. 13-30**

**September 20, 2013**

**EMPLOYER STATUS DETERMINATION**

**Maumee & Western Railroad Corporation (MAW)**

This is a determination of the Railroad Retirement Board concerning the continuing status of Maumee & Western Railroad Corporation (MAW) (BA No. 2375) 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 B.C.D. 98-7, MAW was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective December 19, 1997, the date railroad operations began.

In a letter dated March 18, 2013, Mr. Daniel A. LaKemper, General Counsel for Michigan Southern Railroad Company (MSO) (B.A. No. 2271) d/b/a Napoleon, Defiance & Western Railway, stated that the rail line owned by RMW Ventures, LLC (and formerly operated by MAW) was purchased by MSO, a subsidiary of Pioneer Railcorp (B.A. No. 2344), effective at 12:01 a.m. on December 28, 2012. According to Mr. LaKemper, MSO operates the line under the “d/b/a” (or in the State of Ohio, fictitious name) “Napoleon, Defiance & Western Railway.” Mr. LaKemper provided a copy of the deed filed in Henry County, Ohio and a copy of the Surface Transportation Board consummation notice concerning MAW. According to Mr. LaKemper, MSO did not acquire MAW and he stated that he does not know the status of that corporation, but to the best of his knowledge, he stated that MAW ceased common carrier operations on or before December 27, 2012.

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 MAW no longer possesses the characteristics of an operating railroad company.

The Board therefore finds that effective December 28, 2012, the date of acquisition and consummation by MSO, Maumee & Western 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