

EMPLOYER STATUS DETERMINATION

WTTN Corporation (WTTN) d/b/a West Tennessee Railroad Corporation (WTRC)

This is a determination of the Railroad Retirement Board concerning the continuing status of WTTN Corporation, d/b/a West Tennessee Railroad Corporation (WTRC) (BA No. 2568) 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. 85-26, WTRC was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective September 4, 1984, the date railroad operations began.

In a letter dated August 9, 2013, Mr. Bruce Hohorst, President of WTTN/WTRC, stated that WTTN Corporation, Inc (WTTN), formerly doing business as WTRC, has not had any employees or performed any rail operations since August, 2011. Mr. Hohorst stated that from August 2001 until December 2011, WTTN existed solely as an owner of rail equipment. Mr. Hohorst provided a copy of the Resolution of the Shareholders of WTTN dated December 21, 2011, which directed him to file the necessary Certificate of Dissolution of a Corporation in the appropriate state office. Information obtained from the State of Tennessee Secretary of State's Office shows that WTTN was dissolved on January 10, 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 WTTN, d/b/a WTRC, no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective January 10, 2012, the date of dissolution, WTTN Corporation, d/b/a West Tennessee 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