

**B.C.D. 14-16**

**June 19, 2014**

**EMPLOYER STATUS DETERMINATION**

**Utah Southern Railroad Company, LLC (USRC)**

This is a determination of the Railroad Retirement Board concerning the continuing status of Utah Southern Railroad Company, LLC (USRC) (BA No. 5741) 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. 09-14, USRC was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective May 24, 2008, the date on which employees were first compensated and on which railroad operations began.

In a letter dated May 15, 2014, Ms. Jessica Dalziel, on behalf of USRC, stated that USRC was dissolved effective December 31, 2012. In support of her statements, Ms. Dalziel provided a copy of the Notice of Dissolution which filed with the State of Utah and which was published on September 20, 2013. Ms. Dalziel stated that USRC provides no rail service, does not own a rail line, and previously operated on a leased rail line. According to Ms. Dalziel, employees of USRC were last compensated on December 24, 2012. Ms. Dalziel stated that USRC has no relationship to the railroad industry.

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 USRC, no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective December 31, 2012, the date of dissolution,

Utah Southern Railroad Company, LLC, 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