

B.C.D. 14-31

December 17, 2014

EMPLOYER STATUS DETERMINATION

Florida West Coast Railroad Company (FWCR)

This is a determination of the Railroad Retirement Board (RRB) concerning the status of Florida West Coast Railroad Company (FWCR) 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.).

FWCR operated on an approximately 13-mile line of railroad extending from milepost 734.0, in Trenton, to milepost 721.0, in Newberry, in Alachua and Gilchrist Counties, Florida. FWCR was determined to be a covered employer under the Acts administered by the Railroad Retirement Board effective December 14, 1987 (BA-2599).

A Surface Transportation Board decision in STB Docket No. AB-347, decided February 4, 2008, granted the petition for exemption filed by FWCR for abandonment because according to FWCR, interested parties were continuing discussions regarding a trail use request. Although several extensions were issued to FWCR, no final abandonment is found on record.

On September 28, 2012, FWCR was administratively dissolved for failure to file its annual report according to the Florida Department of State, Division of Corporations. According to the RRB's Employer Information data, the last report update from FWCR was received on March 29, 2006. Additional efforts by the Board's Audit and Compliance Division to obtain information concerning FWCR have been unsuccessful.

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 FWCR no longer possesses the characteristics of an operating railroad company. The Board therefore finds

that effective September 28, 2012, the date the company was administratively dissolved, Florida West Coast Railroad Company 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