B.C.D. 01-46

Employer Status Determination
Fillmore Western Railway Company

JUN 04 2001

This is the determination of the Railroad Retirement Board concerning the continuing status of Fillmore Western Railway Company (FWRC) (B.A. No. 3670) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). FWRC was ruled to be an employer under the Acts effective November 27, 1996.

In a letter dated February 19, 2001, Mr. Wayne Meyer stated that FWRC had ceased operations and officially abandoned its rail lines on January 22, 1999. Mr. Meyer indicated that employees were last compensated on October 23, 1998; the track of FWRC has been dismantled and sold; and the land is in the process of being sold. Mr. Meyer also stated that, although FWRC has not been formally dissolved, it can no longer be considered part of the railroad industry as it lacks the capacity to conduct rail operations.

Based on the above information, it is the determination of the Board that Fillmore Western Railway Company ceased to be an employer under the RRA and RUIA on January 22, 1999, the date upon which it ceased operations.

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