B.C.D. 02-64

EMPLOYER STATUS DETERMINATION
Winifrede Railroad Company

SEP 06 2002

This is a determination of the Railroad Retirement Board concerning the continued status of Winifrede Railroad Company (WRC) (B.A. No. 3413) 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).

Mr. James Gray provided information regarding WRC. According to Mr. Gray, WRC ceased rail operations and last compensated its employees on December 31, 1987. Mr. Gray stated that all of WRC's assets were sold in September 1999 to Pennsylvania Virginia Coal Company. Mr. Gray stated that WRC has not been dissolved as a corporation.

Section 202.11 (20 CFR 202.11) of the Board's regulations states:

> 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 Winifrede Railroad Company no longer possesses the characteristics of an operating railroad. Therefore, the Board finds that effective December 31, 1987, the last date it compensated its employees and ceased rail operations, Winifrede Railroad Company ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

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