

**EMPLOYER STATUS DETERMINATION**  
**Maumee & Western Railroad Corporation**

This is the determination of the Railroad Retirement Board concerning the status of the Maumee & Western Railroad Corporation (MWRC) 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).

Information about MWRC was furnished by Spencer Wendelin, the agency's contact official at Wabash Central Railroad Corporation,<sup>1</sup> and by Richard Wilson, an attorney for MWRC. In a letter dated December 22, 1997, Mr. Wendelin stated that MWRC began railroad operations on December 19, 1997. MWRC reports that it has three employees and interchanges with Norfolk Southern (BA No. 1525) at Woodburn, Indiana, and with CSX at Defiance. Authority for MWRC's operation over a line of railroad extending from Liberty Center, Ohio (milepost TN-28.0) to Woodburn, Indiana (milepost 79.0), a distance of approximately 51 route miles, was obtained in Surface Transportation Board (STB) Finance Docket No. 33535, decided January 7, 1998.

Based on the evidence summarized above, the Board finds that MWRC became a rail carrier employer under the RRA and the RUIA effective December 19, 1997, the date on which it began railroad operations.

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V. M. Speakman, Jr.

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Jerome F. Kever

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<sup>1</sup>The employer status of the Wabash Central Railroad Corporation is considered in a separate coverage decision.