## EMPLOYER STATUS DETERMINATION South Charleston Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of South Charleston Railroad Company (SCRR) as an employer under the Railroad Retirement Act (45 U.S.C. §231 <u>et seq.</u>) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 <u>et seq.</u>) (RUIA).

SCRR was created to purchase land and 1.08 miles of track from Consolidated Rail Corporation (BA No.1321) to facilitate the loading of unit grain trains by SCRR's parent, Clark Landmark. The track is used solely as a siding. All switching on the track is done by the Indiana and Ohio Central Railroad (BA No.3363). SCRR has a nominal president who receives no compensation. SCRR has no other employees and owns no railroad equipment.

Because SCRR has no rail equipment, has never operated a railroad, and simply bought a segment of track over which a covered rail carrier employer operates, it is determined that SCRR is not an employer under the RRA and the RUIA. <u>Cf. Appeal of Board of</u> <u>Trustees of Galveston Wharves</u>, B.O. 89-74, February 22, 1989.

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