

EMPLOYER STATUS DETERMINATION
Mid Atlantic Railroad Co., Inc.
Carolina Southern Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Mid Atlantic Railroad Co., Inc. (MAR) (BA No. 2593) 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), as well as the status of Carolina Southern Railroad Company (CSRR) as an employer under the Acts.

Information regarding these companies was provided in a letter dated April 10, 1995, from Jim Monroe, General Manager of the Baltimore & Annapolis Railroad (B & A).¹ Mr. Monroe stated that on February 7, 1995, the B & A purchased the assets of MAR. See, Interstate Commerce Commission Finance Docket No. 32636, service date February 9, 1995, permitting B & A to acquire and operate the property. B & A has created a new division called the Carolina Southern Railroad Company (CSRR) to operate the line. According to Mr. Monroe, all of the former employees of MAR are now employees of CSRR. The CSRR began operations on February 7, 1995, and interchanges with the CSX in Mullins, South Carolina, and with the Waccamaw Coastline Railroad in Conway, South Carolina. The annual traffic of SCRR is about 15,000 carloads; stone, coal and lumber products are its major commodities. According to Mr. Monroe, MAR ceased to be an operating entity as of February 7, 1995.

Based upon the information summarized above, it is determined that Mid Atlantic Railroad Co., Inc. ceased to be a rail carrier employer under the RRA and RUIA effective February 7, 1995. In his letter, Mr. Monroe stated that CSRR is not a separate corporation or a subsidiary of the B & A, but is a division of B & A, and that CSRR employees will deposit their taxes under the B & A's EIN number. Accordingly, no determination needs to be made as to its status under the Acts.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

¹ B & A has been found to be an employer covered by the Acts. B.A. No. 5402.

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marscrr.cov c.958-95

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Mid Atlantic Railroad Co., Inc.
Carolina Southern Railroad Company

Attached is a proposed coverage ruling for Board approval.

Attachment

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Employee Status

Attached is a proposed employee status ruling for Board approval.

Attachment