

**EMPLOYER STATUS DETERMINATION**  
**Beaufort and Morehead Railway, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Beaufort and Morehead Railway Inc. (BMRI) 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).

According to Interstate Commerce Commission (ICC) Finance Docket No. 31833, decided February 14, 1991, BMRI is the assignee of a lease under which the Beaufort and East Coast Railroad, Inc. (BEC) had operated the Beaufort & Morehead Railroad Company. According to a letter dated November 4, 1993, from A.T. Leary, Jr., President of BMRI, on February 4, 1991, BMRI purchased the assets of BEC and commenced operations. Employees of BEC became employees of BMRI. It appears more employees were hired February 1, 1993, and compensated on February 8, 1993.

Based upon the information summarized above, it is determined that Beaufort & Morehead Railway, Inc., as successor to BEC, became a rail carrier employer under the RRA and RUIA effective February 4, 1991, the date it began operations.

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