## EMPLOYER STATUS DETERMINATION Lenawee County Railroad Company, Inc.

Lenawee County Railroad Company, Inc. (LCRC) (B.A. No. 3244) has been a rail carrier employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), with service creditable from October 1, 1977. In Interstate Commerce Commission (ICC) Docket No. AB-340 (Sub-No. 1X), decided January 9, 1991, LCRC obtained authority to abandon its 3.8-mile line of railroad between milepost Bimo and milepost Leaf in Lenawee County, Michigan.

By letter dated April 10, 1992, Mr. Clyne W. Durst, Jr., attorney for LCRC, forwarded a copy of a Certificate of Dissolution for LCRC, which was filed with the Michigan Department of State, Great Seal & Registration Department. Mr. Durst also provided a copy of a letter to him from the Great Seal & Registration Department of the Michigan Department of State, acknowledging that the Certificate of Dissolution was filed on October 25, 1990.

Based upon the information provided, it is determined that Lenawee County Railroad Company, Inc. ceased to be a rail carrier employer under the RRA and the RUIA effective October 25, 1990, the date on which it filed its Certificate of Dissolution with the State of Michigan.

Glen L. Bower
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