

EMPLOYER STATUS DETERMINATION
Marion County Railway Company

This the determination of the Railroad Retirement Board concerning the status of Marion County Railway Company (Marion County) (BA No. 2570) 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). Marion has been an employer under the Acts, with service creditable from June 14, 1984.

Information obtained by the Board's Division of Audit and Compliance indicates that Marion ceased operations in January 1985 and last compensated employees in February 1985. In April 1986, Marion's President, Willard R. Formyduval, stated that Marion did not own any equipment or track, but had leased track from the County of Marion, South Carolina. Mr. Formyduval stated that Marion ceased railroad operations because its largest customers went out of business.

Based upon the information summarized above, it is determined that Marion County Railway Company ceased to be an employer under the RRA and the RUIA effective with the close of business on February 28, 1985, the last day of the last month in which it compensated employees.

Glen L. Bower

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