

**DUNN-ERWIN RAILWAY CORPORATION
PEE DEE RIVER RAILWAY CORPORATION
EMPLOYER STATUS DETERMINATION**

This is the decision of the Railroad Retirement Board regarding the status of Dunn-Erwin Railway Corporation and Pee Dee River Railway Corporation as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Dunn-Erwin Railway Corporation was held to be an employer under the Acts effective November 21, 1988 (B.A. Number 5523). Pee Dee River Railway Corporation was held to be an employer under the Acts effective November 14, 1988 (B.A. Number 5524). Both railroads were wholly-owned and operated by Aberdeen and Rockfish Railroad Company (B.A. Number 2501) and, apparently, never had employees of their own. Both companies merged into the Aberdeen and Rockfish Railroad Company in 1989.

Accordingly, the Board holds that Dunn-Erwin Railway Corporation and Pee Dee River Railway Corporation ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business December 31, 1989.

Glen L. Bower

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