EMPLOYER STATUS DETERMINATION T and P Railway, Inc.

This is the determination of the Railroad Retirement Board concerning the status of T and P Railway, Inc. (T and P) (BA No. 3778) as an employer under the Railroad Retirement Act (45 U.S.C. §231 <u>et seq.</u>) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 <u>et seq.</u>) (RUIA).

Information about T and P was furnished by Michael J. Van Wagenen, Vice President of T and P. T and P received authorization to abandon its line, effective May 27, 1993. <u>See</u> Interstate Commerce Commission (ICC) Docket No. AB-381, decided April 8, 1993 and May 25, 1993. According to Mr. Van Wagenen, T and P was a privately held company, and had no employees; it contracted for all administrative and operational services. Operational services for the line were provided by Southeast Kansas Railroad Company,¹ T and P's agent, and ceased on May 27, 1993.

Based on the information summarized above, it is determined that T and P Railway, Inc. ceased to be a rail carrier employer under the RRA and RUIA effective May 27, 1993, the date on which it ceased operations and abandoned its line.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

TandP.COV c. 2043-93 RLSimmons:rls:ik

¹Southeast Kansas Railroad Company has been found to be an employer covered by the Acts. BA No. 3869.