

**EMPLOYER STATUS DETERMINATION**  
**Nashville & Ashland City Railroad, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Nashville & Ashland City Railroad, Inc. (NACRI) (BA No. 3588) 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 an Interstate Commerce Commission (ICC) decision decided November 6, 1986, NACRI ceased operations pursuant to the ICC decision allowing abandonment of the line (ICC Docket No. AB-276X, service date November 19, 1986). Information obtained from the office of the Secretary of State for the state of Tennessee indicates that NACRI's Certificate of Incorporation was revoked on May 12, 1992, for failure to file or pay franchise and excise taxes.

Based upon the information summarized above, it is determined that Nashville & Ashland City Railroad, Inc. ceased to be a rail carrier employer under the RRA and RUIA effective May 12, 1992.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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