EMPLOYER STATUS DETERMINATION Horry County Railway Company

This is the determination of the Railroad Retirement Board regarding the status of Horry County Railway Company (HCRC) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

In Interstate Commerce Commission (ICC) Finance Docket 31159, Waccamaw Coastline Railroad, Co., Inc. (WCRC) filed for a modified certificate of public convenience and necessity. WCRC entered into an agreement with HCRC to operate 14.10 miles of track located between milepost ACD 336.10 at Conway, South Carolina and milepost ACD 350.21 at Myrtle Beach, South Carolina. WCRC began operations of this line on October 10, 1987. In an undated "Rating Instructions to Employer" form, Mr. Willard Formydual, President of HCRC, stated that HCRC's operations were closed out by the county and leased to another operator.

Information in the record establishes that HCRC is no longer in business and that it was last in business in 1987. Accordingly, the Board finds that effective with the close of business October 10, 1987, Horry County Railway Company ceased to be an employer under the RRA and the RUIA.

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TO : The Board

FROM : Catherine C. Cook

General Counsel

SUBJECT: Coverage Determination

Horry County Railway Company

Attached is a proposed coverage ruling for Board approval.

Attachment