

EMPLOYER STATUS DETERMINATION
Texas Central Railroad Company

This is the determination of the Railroad Retirement Board regarding the status of Texas Central Railroad Company (TCR), BA No. 2849, 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32596, Cen-Tex Rail Link, Ltd., (CT), BA No. 5820, and TCR filed for exemption to permit CT to operate 24.9 miles of TCR's rail line, extending from milepost 129.5 at Gorman, Texas to milepost 104.6 at Dublin, Texas. An August 15, 1994, lease agreement between CT and TCR gives CT the exclusive right to serve shippers on TCR's line.

According to information furnished in a May 15, 1996, letter from D. Presley Duke, Jr., Secretary-Treasurer of TCR, TCR ceased operations on August 14, 1994. Although TCR has not dissolved, its engines, maintenance equipment, and supplies were sold to CT. Most of the TCR employees were hired by CT.

As information in the record establishes that TCR effectively relinquished its capability to provide service over the line it now leases to CT, the Board finds that effective August 14, 1994, the date operations ceased, Texas Central Railroad Company ceased to be an employer under the RRA and the RUIA.

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