

**EMPLOYER STATUS DETERMINATION**  
**Waccamaw Coastline Railroad, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of the Waccamaw Coastline Railroad, Inc., (WCRR), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.). The WCRR has previously been held to be an employer under the Acts effective October 4, 1987 (B.A. Number 5516).

Information regarding WCRR was provided by Gwen Stevens, Operations Manager of the Carolina Southern Railroad, and Leslie Tuttle, General Manager of WCRR. According to Mr. Tuttle, the Carolina Southern purchased the WCRR on September 22, 1995. Ms. Stevens reports that since that time, Carolina Southern has operated over the WCRR rail line. Although Carolina Southern continues the operations under the WCRR name, all individuals engaged in the operation of the line are reported as employees of the Carolina Southern. The Carolina Southern is itself operated by the Baltimore and Annapolis Railroad Company, which has been held to be an employer under the Acts, with service creditable from July 29, 1935, under B.A. Number 5402.

The evidence shows that operations by WCRR ceased with the close of business on September 21, 1995, with operations by the Carolina Southern over the line commencing the following day. Accordingly, the Board holds that WCRR ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on September 21, 1995.

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V. M. Speakman, Jr.

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Jerome F. Kever