

**EMPLOYER STATUS DETERMINATION  
The Olympic Railroad Company (TORC)**

This is a determination of the Railroad Retirement Board concerning the continuing status of The Olympic Railroad Company (TORC), 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.). TORC has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since June 5, 1988, the date operations began.

The Board's Audit and Compliance Division issued a letter dated September 20, 2005 to Dennis Robertson, Chief Executive Officer of TORC, asking about its current operating status because TORC had last filed an "Employee Service and Compensation Report" reflecting zero employees in calendar year 1999 and had filed no reports for the years 2000 through 2004. In a letter dated November 3, 2005, Mr. Robertson responded that TORC was not currently providing rail service, that TORC's records do not show the exact date operations ceased, and that his recollection was that TORC ceased operations about 7 years earlier. Mr. Robertson also stated that TORC was in the process of trying to sell the company.

The record in this case also contains a printed copy of a page from a web site ([www.trainweb.org](http://www.trainweb.org)) which indicates that while TORC had ceased operations, the date of TORC's official cessation of operations is not known.

On January 17, 2008, in response to a demand letter dated December 1, 2006 from the Board's Audit and Compliance Division, Mr. Robertson stated that TORC had been dissolved. In response to a letter dated January 30, 2008 requesting more information, Mr. Robertson provided a copy of the final FORM 1120S, U.S. Income Tax Return for an S. Corporation, filed for tax year 2005 for TORC. On April 4, 2008, a copy of the Certificate of Administrative Dissolution

regarding TORC, dated August 1, 2006, and signed by Mr. Sam Reed, Secretary of State for the State of Washington, was provided by facsimile to the Board by Ms. Elizabeth Pray, CPA/TAX on Mr. Robertson's behalf. The Certificate of Administrative Dissolution regarding TORC stated that it was being filed due to the failure of the corporation to file an annual list of officers/license renewal within the time set forth by law. The Certificate of Administrative Dissolution was effective on August 1, 2006, the day it was filed.

Section 202.11 (20 CFR 202.11) of the Board's regulations states that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The evidence of record establishes that TORC no longer possesses the characteristics of an operating railroad company. Because the date that TORC ceased railroad operations is not known, it is the Board's opinion that the Certificate of Administrative Dissolution is the best evidence in the record in this case of a precise date for terminating the employer status of TORC.

The Board therefore finds that effective August 1, 2006, the date the Certificate of Administrative Dissolution was filed by the State of Washington, The Olympic Railroad Company, ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board