

**EMPLOYER STATUS DETERMINATION**  
WARRENTON RAILROAD COMPANY

This is the decision of the Railroad Retirement Board regarding the status of the Warranto Railroad Company (WRC) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

WRC was held to be an employer under the Acts effective October 21, 1976. It ceased operations December 31, 1985.

Accordingly, the Board holds that WRC ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective close of business December 31, 1985.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever