

**EMPLOYER STATUS DETERMINATION**  
**South Central Florida Railroad**

This is the decision of the Railroad Retirement Board concerning the continued status of the South Central Florida Railroad (SCFR) 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). The SCFR was ruled to be an employer under the Acts administered by the Board effective May 30, 1990.

On September 16, 1994 the SCFR ceased operations. SCFR employees last performed compensated service on September 16, 1994. Substantially all of the assets of the SCFR, which operated as a division of the Brandywine Valley Railroad Company (B.A. 3342), were sold to the South Central Florida Express, Inc. (B.A. 5554). This railroad took over the operations of the SCFR immediately after September 16, 1994, as evidenced in Interstate Commerce Commission notice of exemption, Finance Docket No. 32876, dated September 9, 1994.

In accordance with the information summarized above, it is the Board's determination that the South Central Florida Railroad ceased being an employer under the RRA and RUIA as of the close of business on September 16, 1994, the day employees were last compensated.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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