

**EMPLOYER STATUS DETERMINATION**  
**North Central Oklahoma and Midlands Railway Corporation**

This is the determination of the Railroad Retirement Board concerning the continued status of North Central Oklahoma and Midlands Railway Corporation (NCOM), 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). NCOM was determined to be a covered employer effective May 17, 1990, in a coverage determination issued October 10, 1990.

Information regarding NCOM was provided by Ms. Dorotha Cezar, the Board's Oklahoma City Branch Office Manager, and Mr. Chris Carpenter and Mr. Edge, former employees of NCOM. Subsequent to issuance of the coverage ruling in this case, the Bureau of Research and Employment Accounts asked the Board's Oklahoma City Branch Office for assistance in contacting NCOM. In a memorandum dated December 19, 1990, Ms. Cezar stated that her office had visited NCOM's office on November 27, 1990 and found the building abandoned. She also stated that the district office had sent certified letters to NCOM's address; however, the letters were returned with no forwarding address. On December 10, 1990, Mr. Carpenter advised Ms. Cezar that NCOM was no longer in operation and he was not sure how NCOM was going to be dissolved as a corporation. On May 2, 1994, the Bureau of Fiscal Operation, contacted Mr. Edge, a former employee of NCOM. Mr. Edge confirmed that NCOM was no longer in operation.

The evidence adduced establishes that NCOM is no longer in business. Accordingly, the Board finds that effective with the close of business May 2, 1994, North Central Oklahoma and Midlands Railway Corporation ceased to be an employer under the RRA and the RUIA.

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Glen L. Bower

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