

**EMPLOYER STATUS DETERMINATION**  
**Delaware Coast Line Railroad Company**

This is the determination of the Railroad Retirement Board concerning the continuing status of Delaware Cost Line Railroad Company (DCLR) (BA No. 3346) 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). DCLR was held to be a covered rail carrier employer in Legal Opinion L-82-279 (Notice No. 82-49), with service creditable from October 1, 1982.

Information obtained from DCLR's Treasurer, J.E. Herholdt, indicates that DCLR ceased operations on September 30, 1994 and last compensated employees as of December 31, 1994. DCLR was operating as a contract carrier, and its contract was not renewed by the Delaware Railroad Administration. The Maryland and Delaware Railroad (BA No. 2408) was awarded the operating contract effective October 1, 1994.

Based upon the information summarized above, the Board finds that DCLR ceased to be a rail carrier employer under the RRA and the RUIA effective with the close of business on December 31, 1994, the last day as of which it compensated employees.

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