

EMPLOYER STATUS DETERMINATION
Hohorst Transportation Company

This is the determination of the Railroad Retirement Board concerning the continued status of Hohorst Transportation Company (HTC) (BA number 9349) 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.).

The HTC was held to be an employer under the Acts effective September 1, 1986, as a company which was under common control with three rail carrier employers and which provided consulting and management services to those employers.¹ Mr. Henry G. Hohorst informed the Board by letter of February 28, 1996, that HTC ceased providing all services and paid no compensation after December 31, 1995. By letter of January 15, 1998, Mr. Hohorst further stated that the corporation had been dissolved in 1997.

Accordingly, the Board holds that HTC ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1995.

V. M. Speakman, Jr.

Jerome F. Kever

¹ Board Coverage Decision 95-43 found that Mr. Henry Hohorst and Mr. William Drunic, who were the owners, officers and directors of HTC, were owners and officers of South Central Rail Corporation, a holding company which owned three rail carrier employers covered under the Acts: the Nashville & Eastern Railroad, the Tennken Railroad, and the West Tennessee. The Board also found that HTC provided various managerial services for these employers.