will

The State of South Carolina



Office of the Attorney General

T. TRAVIS MEDLOCK ATTORNEY GENERAL REMBERT C. DENNIS BUILDING POST OFFICE BOX 11549 COLUMBIA. S C. 29211 TELEPHONE 803-758-2072

August 13, 1985

Purvis W. Collins, Director South Carolina Retirement System Post Office Box 11960 Columbia, South Carolina 29211

RE: Tangent Transportation Company

Dear Mr. Collins:

You have requested advise as to the legal status of the Tangent Transportation Company, and whether it is an "employer" within the meaning of South Carolina Code of Laws, § 9-1-10(5).

The Tangent Transportation Company is a wholly owned subsidiary of the South Carolina Public Railways Commission (created by §§ 58-19-10, et seq.). The Company was created by resolution passed by the Public Railways Commission Board of Commissioners on March 1, 1985. The Company's function is to operate and manage under contract railroad properties which have been abandoned or are subject to abandonment and have or are to be purchased and owned by the State or an agency or political subdivision thereof. The resolution further provides:

Employment of personnel, making of contracts, charges and tariffs for services, and budgets and accounting of the company shall be subject to the approval of the Commission, and the orficers and directors of the Company shall be named and their compensation determined by the Commission.

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On the basis of the foregoing, this Office would advise that the Tangent Transportation Company is an integral part of the Public Railways Commission and eligible for the same Retirement System coverage afforded the employees of the Commission.

Sincerely yours,

Kenneth P. Woodington

Senior Assistant Attorney General

KPW:rmr