

EMPLOYER STATUS DETERMINATION
Charles City Railway Line, Inc.

This is the determination of the Railroad Retirement Board concerning the continued status of Charles City Railway Line, Inc. (CCRY), B.A. No. 4645, 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).

Information regarding CCRY was provided by Barbara Uetz, former General Manager of CCRY. She stated that CCRY ceased railroad operations on February 24, 1994, due to lack of operating funds. She advised that all payroll taxes have been paid for the first quarter of 1994. In Interstate Commerce Commission (ICC), Directed Service Order No. 1515, decided on March 4, 1994, the ICC granted Cedar River Railroad Company's request to provide rail service over CCRY's line.

Section 202.11 (20 CFR §202.11) of the Board's regulations states:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

According to the information provided by Ms. Uetz, CCRY ceased operations on February 24, 1994. The ICC has granted Cedar River Railroad Company's request to provide service over CCRY's rail line. Since CCRY no longer possess the characteristics of an operating railroad company covered by the Acts, CCRY is no longer a covered employer under the RRA and RUIA.

The Board therefore finds that effective with the close of business February 24, 1994, the date it ceased operations, Charles City Railway Line, Inc. ceased being a covered employer under the RRA and the RUIA.

Glen L. Bower

V. M. Speakman, Jr.

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