

**EMPLOYER STATUS DETERMINATION**  
**Wellsboro & Corning Railroad Company**

This is the determination of the Railroad Retirement Board concerning the status of Wellsboro & Corning Railroad Company (WCR) 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).

WCR began railroad operations over 35 miles of track between Gang Mills, New York and Wellsboro, Pennsylvania on January 1, 1993, and hired its first employees on January 7, 1993. WCR interchanges with Conrail (BA No.1321) and with the Delaware & Hudson (BA No.1203).

Authority for WCR to operate was obtained in Interstate Commerce Commission (ICC) Finance Docket No. 32213, decided January 13, 1993. The ICC Notice of Exemption stated that the rail lines involved consist of: (1) the Corning Secondary between milepost 74.7, in the Township of Erwin, New York, and milepost 106.15 in the Township of Delmar, Pennsylvania, near Wellsboro Junction, Pennsylvania; and (2) the Wellsboro Industrial Track between milepost 0.0 near Wellsboro Junction, Pennsylvania and milepost 3.9 in the Township of Charleston, Pennsylvania. The ICC Notice stated that WCR would also operate incidental trackage rights over approximately 0.7 miles of track between milepost 74.7, Line Code 2322, in Erwin, and the connection with Conrail's West Wye Track at milepost 74.5± and continuing westerly to Conrail's Gang Mills Yard, Gang Mills, New York, a total distance of approximately 0.5 miles, together with various lead tracks and yard tracks within Gang Mills Yard as designated by Conrail.

Based upon the information summarized above, it is determined that Wellsboro & Corning Railroad Company became a rail carrier employer under the RRA and the RUIA effective January 1, 1993, the date on which it began railroad operations.

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Glen L. Bower

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V.M. Speakman, Jr.

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