

**EMPLOYER STATUS DETERMINATION**  
**Champagne Railroad, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Champagne Railroad, Inc. (Champagne) 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32132, Steuben County Industrial Development Agency (SCIDA)<sup>1</sup> and Champagne filed an amended notice of exemption for SCIDA to acquire from Consolidated Rail Corporation (BA No.1321) (Conrail) and for Champagne to operate a 2.7-mile line of railroad in Steuben County, New York. The ICC Finance Docket stated that the line is a portion of the Bath Industrial Track identified as line code 6352 situated in the Village and Town of Bath, New York, extending between ± milepost 285.1 and ± milepost 287.8.

In ICC Finance Docket No. 32211, SCIDA and Champagne filed an amended notice of exemption for Champagne to operate 31.28 miles of SCIDA's rail line in Steuben County, previously operated by Bath and Hammondsport Railroad Company (BA No.3201), between: (1) milepost 311.25 at Wayland, New York, and milepost 287.8 at Kanona, New York; and (2) milepost 0.85 at Bath, New York, and milepost 8.86 at Hammondsport, New York. These two lines are connected by the 2.7-mile line involved in ICC Finance Docket No. 32132.

Champagne's General Manager, Donald R. Hankins, stated that Champagne interchanges with Conrail at Bath, New York; that it has four employees who were first compensated on March 19, 1993; and that it began railroad operations on March 21, 1993.

Based upon the information summarized above, it is determined that Champagne Railroad, Inc. became a rail carrier employer under the RRA and the RUIA effective March 19, 1993, the first date on which it compensated employees. (Cf. Rev. Rul. 82-100, 1982-1 C.B. 155.)

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Glen L. Bower

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V. M. Speakman, Jr.

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<sup>1</sup>SCIDA was created under the New York State Industrial Development Agency Act to promote the development of Steuben County. (McKinney's Consolidated Laws of New York Annotated, Book 23, General Municipal Law, §895-i).

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Jerome F. Kever