

EMPLOYER STATUS DETERMINATION
Hartford and Slocomb Railroad Company

This is the determination of the Railroad Retirement Board concerning the continued status of Hartford and Slocomb Railroad Company (H&SR), B.A. No. 3585, 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 H&SR was provided by Phillip F. Meno, Vice President-Taxes of IteI Rail Corporation, Howard L. Chabner, attorney for H&SR, and Joan Thompson, treasurer of H&SR. According to Ms. Thompson, H&SR sold all of its assets to H & S Railroad Company Inc. in 1992 (B.A. No. 5548). She stated that H&SR ceased operations on June 30, 1992 and its employees last performed compensated service on August 30, 1992. However, according to Mr. Chabner, severance payments were made in 1993 and continued to be made through February 15, 1994. H&SR has not been dissolved as a corporation.

Based on the information provided by H&SR, it is the determination of the Board that H&SR ceased to be an employer under the RRA and RUIA on February 15, 1994, the last day on which it paid compensation reportable to this agency.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

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