

**EMPLOYER STATUS DETERMINATION
CHATTAHOOCHEE VALLEY RAILWAY COMPANY**

This is the decision of the Railroad Retirement Board regarding the status of the Chattahoochee Valley Railway Company (CVRC) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

CVRC was held to be an employer under the Acts effective June 7, 1900. It ceased operations September 1, 1992; its employees last performed compensated service December 31, 1992; and its assets were liquidated as of September 1, 1993.

Accordingly, the Board holds that CVRC ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective close of business September 1, 1993.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

MCLitt:atr
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cvrc.cov