EMPLOYER STATUS DETERMINATION Kelly's Creek and Northwestern Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Kelly's Creek and Northwestern Railroad Company (KCNR) (BA No. 3403) 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). KCNR has been an employer under the Acts.

KCNR operated 4.7 miles of rail line extending from the Donaldson Mine Company to barge loading facilities on the Kanawha River. The mine ceased to operate on March 31, 1993. There have been no shipper patrons or any demand for KCNR's rail services since that date. The assets of KCNR are in the process of being sold. The last employees were compensated on June 30, 1993. Authority for the abandonment of the rail line is contained in Interstate Commerce Commission Docket No. AB-422X (1994 ICC LEXIS 283).

Based upon the information summarized above, the Board determines that Kelly's Creek and Northwestern Railroad Company ceased to be a carrier employer under the RRA and the RUIA effective June 30, 1993.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

CCCook:SABartholow:AAArfa:cmw

KCNR462.COV

TO : The Board

FROM : Catherine C. Cook

General Counsel

SUBJECT : Kelly's Creek and Northwestern Railroad Company

Attached for the consideration of the Board is a coverage decision terminating the above captioned railroad's coverage under the Acts. This railroad operated a line of rail from a mine to the Kanawha River. On March 31, 1993, the mine ceased operations. No other shipper patrons have utilized the railroad's services. The rail line has been abandoned and the assets of the railroad have been sold. Employees were last compensated on June 30, 1993.

Attachments