

EMPLOYER STATUS DETERMINATION
Allegheny Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Allegheny Railroad Company (ARC), 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 ARC was provided by ARC's Vice President & Treasurer, Mr. Bob J. Higgins. According to Mr. Higgins, the assets of ARC, B.A. No. 2254, were sold to The Allegheny & Eastern Railroad, Inc. on October 31, 1992. The last employee performed work for ARC on December 31, 1992. The President, Mr. Gentilman, received regular salary through June 1993 and received a lump sum severance payment for the period of July through December 31, 1993. The last lump-sum separation check was paid to an ARC employee on June 25, 1994.

Based on the information summarized above, it is determined that Allegheny Railroad Company ceased to be an employer under the RRA and RUIA effective June 25, 1994, the last day for which compensated service was rendered.

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