

EMPLOYER STATUS DETERMINATION
Cooperstown and Charlotte Valley Railway Corporation

This is the determination of the Railroad Retirement Board concerning the continued status of Cooperstown and Charlotte Valley Railway Corporation (CCVR), B.A. No. 2240, 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), Docket No. AB-418, dated June 2, 1995, CCVR filed a notice of exemption in connection with the abandonment of its 15.49 mile railroad line located between milepost 16.0, at Cooperstown Junction and milepost 0.51, at Cooperstown, in Otsego County, New York. Information regarding CCVR was provided by Mr. Nathan R. Fenno, vice-president-law of CCVR. According to Mr. Fenno, CCVR ceased operations and last compensated its employees in 1992. He stated that subsequent rail operations were performed by CCVR's affiliate, the New York, Susquehanna and Western Railway Corporation (NSWR) (B.A. No. 3251). He further stated that all payroll reports for CCVR were being filed by NSWR. NSWR filed an annual report stating that CCVR has zero employees. Mr. Fenno stated that CCVR's assets are currently being sold to a non-carrier. CCVR has not dissolved as a corporation.

Section 202.11 (20 CFR §202.11) of the Board's regulations states:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

According to ICC Docket No. AB-418, CCVR abandoned its 15.49 mile railroad line. Mr. Fenno stated that CCVR ceased operations and last compensated employees in 1992. He further stated that CCVR is selling its assets and that subsequent rail operations were being handled by CCVR's affiliate, NSWR. Since CCVR no longer possesses the characteristics of an operating railroad company, CCVR is no longer a covered employer under the RRA and RUIA.

The Board finds that effective with the close of business December 31, 1992, the Cooperstown and Charlotte Valley Railway Corporation ceased being a covered employer under the RRA and the RUIA.

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TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Cooperstown and Charlotte Valley Railway Corporation

Attached is a proposed coverage ruling for Board approval.

Attachment

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Employee Status

Attached is a proposed employee status ruling for Board approval.

Attachment