

**EMPLOYER STATUS DETERMINATION**  
**West Virginia Northern Railroad, LTD.**

This is the determination of the Railroad Retirement Board concerning the continued status of the West Virginia Northern Railroad, LTD. (WVNR) as an employer under the Railroad Retirement Act (45 U.S.C. § 351, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). The WVNR was ruled to be an employer under the Acts administered by the Board effective April 17, 1987.

The WVNR ceased all operations, and its employees last performed compensated service in November 1991. On January 28, 1994, the Interstate Commerce Commission (ICC) issued a notice of exemption for Kingwood Northern, Inc. to acquire and operate the entire line of the WVNR as set forth in ICC Finance Docket No. 32448, service date February 4, 1994. On April 29, 1994, the WVNR sold all of its personal property and equipment to Kingwood Northern, Inc. which began its operations for tourist excursions only on July 17, 1994.

In accordance with information summarized above, it is the Board's determination that the West Virginia Northern Railroad, Ltd. ceased being an employer under the RRA and RUIA on April 29, 1994, the date on which it sold all of its assets and, therefore, could no longer operate as a railroad.

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Glen L. Bower

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