

**BATH & HAMMONDSPORT RAILROAD
EMPLOYER STATUS DETERMINATION**

This is the decision of the Railroad Retirement Board concerning the continued status of the Bath & Hammondsport Railroad Company (BHRC) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). BHRC was ruled to be an employer under the Acts administered by the Board effective January 17, 1872.

On February 25, 1993, BHRC sold substantially all of its rail line, equipment, and operating rights to the Steuben County Industrial Development Agency (Stueben). BHRC operated the rail line for Stueben until March 17, 1993. After this date one employee remained on the payroll to perform accounting and freight work necessary to wind down BHRC operations. That employee was last compensated on April 27, 1994.

Based on the information summarized above, it is the Board's determination that the Bath & Hammondsport Railroad Company ceased being an employer under the RRA and RUIA on April 27, 1994.

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