

## EMPLOYER STATUS DETERMINATION

Connecticut Rail Systems, Inc.

This is the determination of the Railroad Retirement Board regarding the status of Connecticut Rail Systems, Inc. (CRSI) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

CRSI (BA-3125) has been an employer under the RRA and the RUIA with creditable service beginning March 15, 1993.

Information furnished in a letter to the Board dated April 5, 1994 establishes that CRSI was merged into its parent company, Providence and Worcester Railroad (BA-8093), effective September 1, 1993. Authority for the merger is contained in ICC Finance Docket No. 32344.

Based on the information in the record, the Board finds that effective with the close of business August 31, 1993, Connecticut Rail Systems, Inc. ceased to be an employer under the RRA and the RUIA.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

