

**EMPLOYER STATUS DETERMINATION
CHAMPAGNE RAILROAD, INC.**

This is the determination of the Railroad Retirement Board concerning the continued status of the Champagne Railroad, Inc. (CRI) 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). The CRI was ruled to be an employer under the Acts administered by the Board effective March 21, 1993.

On May 9, 1996, CRI ceased operating as a railroad when the Livonia, Avon & Lakeville Corporation (LAC) took over CRI's contract to operate on track and equipment owned by the Steuben County Industrial Development Authority. See Surface Transportation Board Decision, Finance Docket No. 32941, decided May 14, 1996. CRI employees were last compensated on May 24, 1996. CRI now has no employees and no assets.

In accordance with information summarized above, it is the Board's determination that the Champagne Railroad, Inc. ceased being an employer under the RRA and RUIA as of the close of business May 24, 1996, the last day on which it compensated employees.

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