

**EMPLOYER STATUS DETERMINATION**  
**Pittsburgh, Chartiers & Youghiogheny Railway Company**

This is the determination of the Railroad Retirement Board concerning the continued status of the Pittsburgh, Chartiers & Youghiogheny Railway Company (PC&Y), B.A. No. 2318, 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 Surface Transportation Board (STB) Finance Docket No. 33308, decided December 20, 1996, the STB approved a notice of exemption for the Pittsburgh Industrial Railroad, Inc. (PIR), B.A. No. 2269, to acquire and operate certain railroad lines of Consolidated Rail Corporation (Conrail), B.A. No. 1321, and the PC&Y.

Mr. Donald F. Heckathorne provided additional information regarding this matter. According to Mr. Heckathorne, effective December 6, 1996, PC&Y last compensated its employees and ceased rail operations with its sale to the PIR. He stated that the corporation transferred all of its assets to and merged with Conrail in June of 1997. Mr. Heckathorne stated that PC&Y has no employees and that with its merger into Conrail, PC&Y went out of existence.

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.

The information summarized above indicates that PC&Y no longer possess the characteristics of a covered employer. The Board therefore finds that effective with the close of business on December 9, 1996, the date employees were last compensated, the Pittsburgh, Chartiers & Youghiogheny Railway Company ceased being a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

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V. M. Speakman, Jr.

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Jerome F. Keever