

EMPLOYER STATUS DETERMINATION
Monongahela Railway Company

This is the determination of the Railroad Retirement Board concerning the continued status of the Monongahela Railway Company (MGA), B.A. No. 1212, 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. 31875, effective June 17, 1991, the former Interstate Commerce Commission approved the merger of the MGA into Consolidated Rail Corporation (Conrail), BA No. 1321. In a letter dated April 26, 1993, Mr. Paul R. Neff, Assistant Controller/Director of Accounting of MGA stated that effective April 30, 1993, MGA would merge into Conrail. The Board last received compensation reports for MGA in 1993.

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 MGA no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective with the close of business on April 30, 1993, the Monongahela Railway Company ceased being a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

V. M. Speakman, Jr.

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