

**EMPLOYER STATUS DETERMINATION**  
**Gettysburg Railway Company**

This is a determination of the Railroad Retirement Board concerning the continued status of Gettysburg Railway Company (GRC), B.A. 2331, 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).

Information regrading GRC was provided by James A. Bowers, CPA, with Pasquale & Bowers, LLP. According to Mr. Bowers, prior to ceasing rail operations, GRC was owned by Delaware Valley Railway Company (DV) (B.A. No. 3384). He stated that GRC last compensated its employees and ceased rail operations on October 31, 1997. Mr. Bowers also stated that all physical assets were acquired by Delaware Transportation Group (DTG), which subsequently leased these assets to Gettysburg Railway Company, Inc. (GRCI). GRCI began rail operations over GRC's rail line effective November 1, 1997.

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 evidence of record establishes that GRC no longer possesses the characteristics of a covered employer under the RRA and the RUIA.

The Board finds that effective with the close of business October 31, 1997, the date Gettysburg Railway Company ceased operations, Gettysburg Railway Company ceased being a covered employer under the RRA and the RUIA.

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V. M. Speakman, Jr.

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Jerome F. Kever