

EMPLOYER STATUS DETERMINATION  
Connecticut Central Railroad Company, Inc.

This is the determination of the Railroad Retirement Board regarding the continuing status of the Connecticut Central Railroad Company, Inc. (CCRC) 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 CCRC was ruled to be an employer under the Acts administered by the Board effective May 25, 1987.

On April 21, 1998, CCRC ceased operations and last compensated its employees as a result of its acquisition by the Providence and Worcester Railroad Company (P&W), an employer under the Acts. CCRC officially merged into the P&W on June 10, 1998, as evidenced by its plan of merger and certificate of merger filed with the State of Connecticut. The Surface Transportation Board (STB) granted a corporate family transaction exemption in this matter on May 8, 1998 in STB Finance Docket No. 33592.

In accordance with the information summarized above, it is the Board's determination that the Connecticut Central Railroad Company, Inc., ceased being an employer under the RRA and RUIA on April 21, 1998, the date on which it ceased operations and no longer had employees and was acquired by the Providence and Worcester Railroad Company.

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