

JUL 05 2006

EMPLOYER STATUS DETERMINATION
Tonawanda Island Railroad

This is the determination of the Railroad Retirement Board concerning the continuing status of Tonawanda Island Railroad (TIRR) (B.A. No. 4112) 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). TIRR has been an employer under the RRA and RUIA with service creditable from January 31, 1983.

Evidence confirming that TIRR no longer exists as an operational railroad includes the following: a report of New York corporate records on April 17, 2006 indicating that the status of Tonawanda Island Railroad, Inc. is "inactive-dissolution by proclamation"; an April 13, 2006 report from the Board's Buffalo, N.Y., field office that TIRR is not operational; a report dated October 19, 2002 of Greater Rochester [N.Y.] Shortline Railroads indicating that TIRR track was salvaged in 1998 and that TIRR is out of business; and an order of the Federal Railroad Administration (FRA) directing TIRR to discontinue the operation of trains or any railroad on - track equipment over its railroad bridge which crosses Little River because the bridge was in need of repairs (FRA Emergency Order No. 19, Notice No. 1, dated February 12, 1996).

Section 202.11 of the Board's regulations provides that:

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.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Tonawanda Island Railroad ceased being an employer under the RRA and RUIA on February 13, 1996, the date on which it could no longer conduct railroad operations due to the FRA emergency order prohibiting use of its bridge.

Original signed by:

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