

**EMPLOYER STATUS DETERMINATION**  
**Connotton Valley Railway, Inc.**

This is the determination of the Railroad Retirement Board concerning the continuing status of Connotton Valley Railway, Inc. (CVR) (B.A. No. 2283) 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). CVR has been ruled to be an employer under the RRA and RUIA with service creditable from October 14, 2002.

CVR ceased operations on June 18, 2004. CVR operated a rail line which it leased from Wheeling and Lake Erie Railway Company (B.A. No. 3373) (W&LE). CVR also leased a locomotive from Wheeling and Lake Erie Railway Company. W&LE cancelled CVR's lease effective June 18, 2004 and took back its locomotive on or after June 18, 2004. CVR's corporate status was cancelled on January 4, 2007 by the State of Ohio Tax Department. Surface Transportation Board (STB) authority for a new operator to take over the operations which CVR ceased on June 18, 2004 is set forth in STB Finance Docket No. 34521, decided July 30, 2004.

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 Connotton Valley Railway, Inc. ceased being an employer under the RRA and RUIA on June 18, 2004, the date on which it ceased operations.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board