

**EMPLOYER STATUS DETERMINATION**

**Towanda-Monroeton Shippers' Lifeline, Inc.**

This is the decision of the Railroad Retirement Board regarding the continued status of the Towanda-Monroeton Shippers' Lifeline, Inc. (TMSS) (B.A. No. 2261) 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).

According to Surface Transportation Board (STB) Finance Docket No. 35309, decided November 24, 2009, Reading Blue Mountain and Northern Railroad Company (RBMN) (B.A. 3377) filed a verified notice of exemption to acquire from TMSS and to operate a 4.7 mile line of railroad. In a letter dated January 12, 2010, Mr. Joseph T. Zadrusky, President of TMSS, advised the agency that TMSS had been sold to RBMN as of December 30, 2009. In response to a request for additional information, Mr. Zadrusky advised that TMSS ceased operations on December 31, 2009; that TMSS never had any employees; that all of TMSS's assets were sold to RBMN (except for 33 acres of property); and that TMSS had not yet been dissolved.

The evidence of record establishes that TMSS no longer possesses the characteristics of a railroad employer. The Board therefore finds that effective December 31, 2009, the date operations ended and its assets were sold, Towanda-Monroeton Shippers' Lifeline, Inc., ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board