B.C.D. 01-53

Employer Status Determination
Conhocton Valley Railroad Corporation

JUN 04 2001

This is the determination of the Railroad Retirement Board concerning the status of Conhocton Valley Railroad Corporation (CVRC) 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).

On January 1, 2001, CVRC began operations as the rail freight operator for Livonia, Avon & Lakeville Railroad Corp. (LAL), B.A. No. 2115, the parent corporation of CVRC. LAL had contracted with the Steubenville County Industrial Development Agency in April, 1996 to operate, maintain, and conduct freight and other rail services in Steuben County. Pursuant to that contract, LAL conducted such operations over 34.73 total route miles, primarily between Conhocton, New York and Bath, New York, connecting with the Norfolk Southern at Bath. LAL continued this service until the end of the year 2000. CVRC took over these operations for LAL on January 1, 2001.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

> (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

Conhocton Valley Railroad Corporation

Based on the information summarized above, it is determined that Conhocton Valley Railroad Corporation became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on January 1, 2001, the date it began operations.

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