B.C.D. 03-26

MAR 13 2003

EMPLOYER STATUS DETERMINATION
Aliquippa & Southern Railroad Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Aliquippa & Southern Railroad Company (ASRC) (B.A. No. 4301) 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). ASRC has been an employer under the RRA and RUIA with service creditable from November 27, 1906.

Mr. John J. Okress, Manager-Purchasing and Planning, LTV Railroads, a non-carrier holding company, has advised that ASRC ceased operations on November 8, 2002 and last compensated employees on December 31, 2002. All ASRC assets were sold to Aliquippa & Ohio River Railroad Company (B.A. No. 4279). Although ASCR has not yet dissolved as a business organization, it is clear that its character as a railroad no longer exists inasmuch as all of its railroad assets have been sold.

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 Aliquippa & Southern Railroad Company ceased being an employer under the RRA and RUIA on December 31, 2002, the date on which it last compensated its employees.

Original signed by:

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever