B.C.D. 05-36

EMPLOYER STATUS DETERMINATION
Emons Railroad Group, Inc.

JUL 22 2005

This is the determination of the Railroad Retirement Board concerning the continuing status of Emons Railroad Group, Inc. (ERG) (B.A. No. 9346) 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). ERG has been an employer under the RRA and RUIA with service creditable from January 1, 1990.

Information about ERG's termination of operations was provided by Bridget Shepard, Human Resource Manager for Genesis & Wyoming Inc. On February 22, 2002, ERG was acquired by Genesee & Wyoming Inc. (GWI) (B.A. No. 2639). See Surface Transportation Board (STB) decision at STB Finance Docket No. 34148, decided February 21, 2002. At that point in time, ERG no longer had any employees inasmuch as the unified payroll services which it provided for several railroad employers were taken over by GWI. Although ERG still exists as a subsidiary of GWI, it has no employees and it does not perform any services.

Section 202.11 of the Board's regulations provide that:

> The employer status of any company or person shall be terminated whenever such company or person loses any of the characteristics essential to the existence of an employer status.

In view of the foregoing facts, it is determined that Emons Railroad Group, Inc. ceased to be an employer covered under the RRA and RUIA on February 22, 2002, the date on which it was acquired by GWI and ceased its operations.

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