

EMPLOYER STATUS DETERMINATION
Vermont and Massachusetts Railroad Co.
(Vermont and Mass.)

This is a determination of the Railroad Retirement Board concerning the continuing status of Vermont and Massachusetts Railroad Company (Vermont and Mass.) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

Vermont and Mass. (B.A. # 8033) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since the inception of the Acts. Vermont and Mass. began operations in 1844.

The latest coverage information in the file for Vermont and Mass. indicates that the Company was dissolved on January 14, 1991. On May 2, 2006, Vermont and Mass. was granted a one year revival for the sole purpose of conveying title to real property that was located solely in the State of Massachusetts. Further research of active business entities did not produce any active records for Vermont and Mass. as a functional corporate entity.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

As indicated above, information in our coverage files indicates that Vermont and Mass. was formed to operate a railroad in 1844. The Railroad was dissolved in 1991 and then allowed to convey its real property in 2006. The evidence of record establishes that Vermont and Mass. no longer possesses the characteristics of a railroad carrier employer.

The Board therefore finds that effective May 2, 2007, the last day of the one year revival period which Vermont and Mass. was granted to convey

its real property, Vermont and Massachusetts Railroad Company 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