

**EMPLOYER STATUS DETERMINATION**

Chattanooga Traction Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Chattanooga Traction Company (CTC) (B.A. 2555) 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). CTC has been an employer under the RRA and RUIA with service creditable from October 25, 1911.

Board records classify CTC as an employer with no employees and show that CTC was a subsidiary of Norfolk Southern Corporation (NS) (B.A. 9408). Mr. Scott T. Wilkinson, Assistant General Tax Attorney for NS, provided documentary evidence that CTC, along with other connecting railroads, merged into the Cincinnati, New Orleans and Texas Pacific Railway Company (CNOTP) effective March 31, 1970.<sup>1</sup> CNOTP was established as an employer under the Acts with service creditable from September 8, 1881. CNOTP was initially designated as B.A. 1507 until it was subsequently consolidated with NS after which its B.A. number became 9408, indicating that CNOTP became part of NS.

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 Chattanooga Traction Company ceased being an employer under the RRA and RUIA on March 31, 1970, the date on which it lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board

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<sup>1</sup> The Board's Audit and Compliance Section reviewed the status of CTC as part of a project to review employers that have not filed reports of service and compensation for a 4 to 5 year period.