

OCT 25 1955

The Director of Wage and Service Records

The General Counsel

55-527

New Haven & Dunbar Railroad Company

By reason of being a carrier by railroad subject to part 1 of the Interstate Commerce Act, the above-mentioned company has been an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act. Its name appears in the Employer Status List under Item No. 4546 with the period of creditable service shown as November 22, 1892 to date.

In a certificate dated April 8, 1955, and effective 30 days from that date, the Interstate Commerce Commission authorized the abandonment, as to interstate and foreign commerce, by the New Haven & Dunbar Railroad of its entire line of railroad. New Haven & Dunbar Railroad Company Abandonment, Finance Docket No. 18871, ICC.

In a letter dated September 14, 1955 Mr. F. L. Rousselle, Vice President, New Haven & Dunbar Railroad Company, states that the company ceased all rail operations for the public on August 31, 1955; that its tariffs were cancelled effective August 22, 1955 and its powers of attorney revoked as of September 6, 1955; that the company last had compensated employees on September 15, 1955; that a portion of its railroad properties have been sold; that any remaining properties will be turned over to its parent company, Dunbar Corporation, and that the company is in process of liquidation.

On the basis of the foregoing I conclude that the New Haven & Dunbar Railroad Company ceased to be an employer under the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act on September 16, 1955.

Appropriate Form G-341 will be released giving effect to the foregoing conclusion.

Attached is a copy of a letter dated September 16, 1955 from Mr. F. L. Rousselle, Vice President of the company, and a copy of my letter to him of September 23, 1955 enclosing the forms requested. We understand that you will take care of the request in the last sentence of the last paragraph of Mr. Rousselle's letter.

HPG:ea

Attachments

Hyles F. Gibbons
General Counsel