

**EMPLOYER STATUS DETERMINATION**  
**Termination of Coverage**

DEC 01 2008

This is the determination of the Railroad Retirement Board concerning the continued coverage as employers 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) of 45 covered entities. The Board's Audit and Compliance Section has identified these 45 employers which were never assigned a BA number. These entities were formerly operated by a covered rail carrier employer or formerly provided creditable service to a covered employer. In each case, the railroad operator or service recipient no longer operates and has been terminated as a covered employer. Since the operating/service recipient companies have ceased railroad or rail related operations and, in many instances, have ceased to exist, and no railroad or rail related operation is conducted by or on behalf of any of these 45 entities, their employer status is terminated as explained in more detail below.

**Union Lumber Company**

Service for Union Lumber Company was credited to the California Western Railroad and Navigation Company (BA Number 2703), which was a covered employer from June 30, 1905 to January 1, 1948, when its name was changed to California Western Railroad. California Western Railroad retained BA Number 2703 and was a covered employer until it ceased operations June 30, 1976.

The Board's records indicate that the service of train and engine crews engaged in the operation of the logging railroad of Union Lumber Company was creditable as service to the California Western Railroad & Navigation Company from December 1, 1917. We find that such service ceased to be creditable effective June 30, 1976, the date that the California Western Railroad ceased operations..

**The Service Annuity Plan of the Chicago, North Shore & Milwaukee Railroad Company**

The Service Annuity Plan of the Chicago, North Shore & Milwaukee Railroad Company was a unit of the Chicago, North Shore & Milwaukee Railroad Company (BA Number 5617), which was a covered employer from July 1, 1923 to October 31, 1946, when its property was acquired by the Chicago, North Shore & Milwaukee Railway Company. The Chicago, North Shore & Milwaukee Railway Company retained BA Number 5617 and was an employer from November 1, 1946 until December 31, 1967, when it ceased operations. The coverage of The Service Annuity Plan of the Chicago, North Shore & Milwaukee Company is terminated effective that same date, December 31, 1967.

Choctaw, Oklahoma and Gulf Railroad  
Morris Terminal Railway Company  
Rock Island Omaha Terminal Railway Company  
St. Paul and Kansas City Short Line Railroad Company  
Western Union Telegraph Company

Service for some of the five companies listed above was credited to the Chicago, Rock Island & Pacific Railway Company; the others listed were operated under lease by the Chicago, Rock Island & Pacific Railway Company, as explained in more detail in the following paragraphs.

The Chicago, Rock Island & Pacific Railway Company was assigned BA number 1705 and was a covered employer with service creditable from June 2, 1880 until December 31, 1947, when its operation ceased. It was succeeded by the Chicago, Rock Island and Pacific Railroad Company, which retained the BA number 1705 and was a covered employer from January 1, 1948 until May 31, 1984. On that date, a bankruptcy court approved it to emerge from reorganization as the Chicago Pacific Corporation – Railroad Assets Liquidation Group. The reorganized company was assigned BA number 9006 and was a covered employer from June 1, 1984 until February 28, 1986, when all remaining railroad properties received from the bankruptcy trustee were liquidated.

Choctaw, Oklahoma and Gulf Railroad Company has been an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts with service creditable from August 24, 1894. It was operated by its own organization prior to March 24, 1904 and after that date was operated under lease by the Chicago, Rock Island and Pacific Railway Company. Choctaw, Oklahoma and Gulf Railroad is terminated as a covered employer effective February 28, 1986.

Morris Terminal Railway Company has been a covered employer with service creditable from February 10, 1905. Prior to July 1, 1916, the company operated its own railroad. After that date, it was operated under lease by the Chicago, Rock Island and Pacific Railway Company. Morris Terminal Railway Company is terminated as a covered employer effective February 28, 1986.

Rock Island Omaha Terminal Railway Company has been a covered employer with service creditable from May 28, 1914. The company's railroad was operated by the Chicago, Rock Island and Pacific Railway Company. Rock Island Omaha Terminal Railway Company is terminated as an employer effective February 28, 1986.

St. Paul and Kansas City Short Line Railroad Company has been a covered employer with service creditable from February 18, 1911. Prior to October 31, 1913, the company operated its own railroad; after that date, it was operated under lease by the Chicago, Rock Island and Pacific Railway Company. St. Paul and Kansas

City Short Line Railroad Company is terminated as an employer effective February 28, 1986.

The Board's records show that service by individuals employed in the office of Superintendent of Telegraph of the Chicago, Rock Island and Pacific Railway Company, with respect to all their work, including that relating to the interests of the Western Union Telegraph Company, has been creditable as service to the carrier from July 20, 1892. Coverage was based upon a contract between the Western Union Telegraph Company and the Chicago, Rock Island and Pacific Railway Company. In Legal Opinion L-42-321, the Board's General Counsel held that all the employees in the office of the superintendent of telegraph were employees of the Railway and were covered under the RRA and the RUIA with respect to all their work, including their work relating to Western Union. Agency records thus indicate that the Western Union Telegraph Company itself was never a covered employer; it should be removed from the Board's list of covered employers.

**Cayuga and Susquehanna Railroad Company**  
**Erie and Central New York Railroad Company**  
**The Morris and Essex Railroad Company**  
**Northern Railroad Company of New Jersey**  
**Nypano Railroad Company**  
**The Oswego and Syracuse Railroad Company**  
**The Passaic & Delaware Railroad Company**  
**Susquehanna Connecting Railroad Company**  
**The Sussex Railroad Company**  
**Syracuse, Binghamton and New York Railroad Company**

Service for the 10 companies listed above was credited to or the companies were operated under lease by the Delaware, Lackawanna and Western Railroad Company or the Erie Railroad Company. Details of the corporate and name changes for these two primary companies are set out in the following paragraph. As is the case for each of the companies whose status is addressed in this decision, the rail operations for the 10 companies listed in this section stopped quite some time ago. The Board's records do not contain precise information as to the exact date rail operations ceased, and due to the passage of time and the cessation of service by the two primary companies, we are not able to obtain exact dates at this time. However, based upon the relationship between each of the ten companies and the two primary companies, we find that the coverage of each of the ten should terminate effective the date that the survivor of the two primary companies last conducted rail operations on March 31, 1976.

Delaware, Lackawanna and Western Railroad Company was assigned BA Number 1204; it was a covered employer from December 1850 until October 16, 1960, when it merged into Erie Railroad Company. Erie Railroad Company was assigned BA Number 1207, and was a covered employer from November 14, 1895 until October

16, 1960, when it changed its name to Erie-Lackawanna Railroad Company (ELRC). ELRC retained BA Number 1207, and was a covered employer from October 17, 1960 through March 31, 1968, when operations ceased and the assets were transferred to the Erie-Lackawanna Railway Company (ELRwy). ELRwy retained BA Number 1207 and was a covered employer from April 1, 1968 until March 31, 1976, when it ceased operations.

Service to the Cayuga and Susquehanna Railroad Company was creditable from April 18, 1843. After January 1, 1855, it was operated under lease by the Delaware, Lackawanna and Western Railroad Company. Coverage of the Cayuga and Susquehanna Railroad Company as an employer is terminated effective March 31, 1976.

Service to the Erie and Central New York Railroad Company was creditable beginning May 24, 1902; from June 30, 1904, its railroad was operated under lease or other arrangement by the Delaware, Lackawanna and Western Railroad Company. The status of Erie and Central New York Railroad Company as a railroad employer is terminated effective March 31, 1976.

Service to The Morris and Essex Railroad Company was creditable from January 29, 1835; beginning December 31, 1868, it was operated under lease by the Delaware, Lackawanna and Western Railroad Company. The Morris and Essex Railroad Company is terminated as a covered railroad employer effective March 31, 1976.

The Northern Railroad Company of New Jersey operated its own railroad prior to November 1868; service to this company is creditable from February 9, 1854. After November 1868, it was operated by the Erie Railroad Company or its predecessors. The Northern Railroad Company of New Jersey is terminated as a covered railroad employer effective March 31, 1976.

The Board's records indicate that the service of individuals engaged in the operation of the Nypano Railroad Company is creditable as service to the Erie Railroad Company from March 17, 1896. Nypano Railroad Company is terminated as a covered employer effective March 31, 1976.

Service to The Oswego and Syracuse Railroad Company is creditable from April 29, 1839. The Oswego and Syracuse Railroad Company operated its own railroad from October 16, 1848 to March 1, 1869; thereafter, it was operated under lease by the Delaware, Lackawanna and Western Railroad Company. The status of The Oswego and Syracuse Railroad Company as a covered railroad employer is terminated effective March 31, 1976.

The Passaic and Delaware Railroad Company operated its own railroad from October 29, 1878 to November 1, 1882; service was creditable from October 29,

1878. After the later date, it was operated by the Delaware, Lackawanna and Western Railroad Company under lease. Its status as a covered railroad employer is terminated March 31, 1976.

Service to Susquehanna Connecting Railroad Company is creditable from December 18, 1896. Its railroad was operated by the Wilkes-Barre and Eastern Railroad Company prior to April 1, 1938. After that date, it was operated under exclusive trackage rights by the Erie Railroad Company. It is terminated as a covered railroad employer effective March 31, 1976.

Prior to July 14, 1923, The Sussex Railroad Company operated its own railroad; service was creditable beginning March 9, 1848. After July 14, 1923, it was operated under lease by the Delaware, Lackawanna and Western Railroad Company. The covered status of The Sussex Railroad Company, which prior to February 5, 1853 was known as The Sussex Mine Railroad Company, is terminated effective March 31, 1976.

The Syracuse, Binghamton and New York Railroad Company operated its own railroad from its beginning date of coverage, October 18, 1856 to September 30, 1912. From that latter date, it was operated under lease by the Delaware, Lackawanna and Western Railroad Company. Its status as a covered employer is terminated effective March 31, 1976.

### **Trailways Bus Depot**

The Board's records indicate that service rendered to the Trailways Bus Depot is creditable as service to the Missouri Pacific Transportation Company from March 31, 1936. More specifically, the Board's records show that service rendered to the Trailways Bus Depot, St. Louis, Missouri, was creditable as service to the Missouri Pacific Transportation Company and earnings were creditable as compensation in the proportion that the Missouri Pacific Transportation Company contributed to the operating expenses of the Trailways Bus Depot. The Missouri Pacific Transportation Company was assigned BA Number 9819 and was a covered employer from November 15, 1928 until December 31, 1956, when its operations ceased. The Board finds that the service rendered to the Trailways Bus Depot ceased to be creditable service that same date, December 31, 1956.

### **Hartford and Connecticut Western Railroad Company Old Colony Railroad Company Providence, Warren and Bristol Railroad Company South Manchester Railroad Company**

The four companies listed above were operated under lease to the New York New Haven & Hartford Railroad. New York New Haven & Hartford Railroad was

assigned BA Number 1109 and was a covered employer from August 6, 1872 until October 20, 1980, when it ceased operations.

The Hartford and Connecticut Western Railroad Company operated its own railroad from March 3, 1881 until August 30, 1889. After that latter date, it was operated by the New York New Haven & Hartford Railroad.

The Old Colony Railroad Company operated its own railroad from March 27, 1872 until March 1, 1893; and after that latter date, it was operated by the New York New Haven & Hartford Railroad.

Providence, Warren and Bristol Railroad Company operated its own railroad from November 16, 1854 until July 1, 1891. After that latter date, it was operated under lease by the New York, New Haven and Hartford Railroad Company.

South Manchester Railroad Company operated its own railroad from May 30, 1866 until July 16, 1933. After that date, it was operated under lease by the New York, New Haven and Hartford Railroad Company.

The employer status of each of the four companies listed at the beginning of this section is terminated effective October 20, 1980, the date that the company that operated each of them ceased operations.

**Battle Creek and Sturgis Railway Company**  
**Canada Southern Railway Company**  
**The Catonsville Short Line Rail Road Company**  
**Columbus and Xenia Railroad Company**  
**Detroit Manufactures Railroad**  
**Detroit River Tunnel Railroad**  
**Detroit, Toledo & Milwaukee Railroad Company**  
**Erie and Pittsburgh Railroad Company**  
**The Michigan Central Railroad Company**  
**Northern Central Railway Company**  
**The Philadelphia, Baltimore and Washington Railroad Co.**  
**The Philadelphia and Trenton Rail Road Company**  
**Pittsburgh, Fort Wayne and Chicago Railway Company**  
**Shamokin Valley and Pottsville Railroad**  
**Shenango Valley Railroad Company**  
**Union Railroad Company of Baltimore**

Service for the sixteen companies listed above was credited to or these companies were operated under lease by the New York Central Railroad Company or the Pennsylvania Railroad Company since at least 1890. Details for the corporate and name changes for these two primary companies are set out in the following paragraph.

The New York Central and Hudson River Railroad Company was never assigned a BA number, but it was a covered company with service creditable from November 1, 1869 until December 31, 1914, when operations were taken over by New York Central Railroad Company (NY). NY was assigned BA Number 1215 and was a covered employer from December 22, 1914 until February 18, 1961, when it merged into New York Central Railroad Company (DE). DE retained BA Number 1215 and was a covered employer from March 1, 1961 until January 31, 1968, when it merged into the Pennsylvania Railroad Company (PA). PA was assigned BA Number 1313 and was a covered employer from April 13, 1846 until February 1, 1969, when its name was changed to Penn Central Company. Penn Central Company was assigned BA Number 8094 and was a covered company from April 13, 1846 until May 12, 1969, when its operations were taken over by Penn Central Transportation Company (PCT). PCT retained BA Number 8094 and was a covered employer from May 13, 1969 until October 24, 1978, when The Penn Central Corporation took over operations. The Penn Central Corporation also retained BA Number 8094 and was a covered employer from October 24, 1978 until January 1, 1980, when it ceased operations.

Service to Battle Creek and Sturgis Railway Company is creditable from November 14, 1889. This company's railroad was operated under lease by the New York Central Railroad Company.

The Board's records indicate that service for the Canada Southern Railway Company in the United States was creditable from February 28, 1868 to January 1, 1883. The Board's records also show that service and compensation of individuals engaged in operation of the railroad of the Canada Southern Railway Company was creditable as service to and compensation from the Michigan Central Railroad Company or the New York Central Railroad Company from January 1, 1883.

Service to The Catonsville Short Line Rail Road Company was creditable from March 6, 1882. The Board's records show that the company's railroad was operated by the Pennsylvania Railroad Company under a tonnage agreement dated March 1, 1910.

The Board's records show that service to The Columbus and Xenia Railroad Company was creditable beginning March 12, 1844. The company's railroad was operated by its own organization from February 22, 1850 to November 30, 1853, and that it was jointly operated by its own organization and The Little Miami Railroad Company from December 1, 1853 to November 29, 1868. Thereafter, The Columbus and Xenia Railroad Company was operated by other entities, with the last operator being the Pennsylvania Railroad Company from January 1, 1921.

Service to Detroit Manufacturers Railroad was creditable from January 30, 1902. Beginning February 1, 1930, its railroad was operated under lease by The New York Central Railroad Company.

Service to the Detroit, Toledo & Milwaukee Railroad Company was creditable from June 21, 1897. Prior to September 7, 1897, it was known as The Toledo and Milwaukee Railroad Company. The company's railroad was operated under lease by The New York Central Railroad Company beginning February 1, 1930.

Coverage of the Erie and Pittsburgh Railroad Company was effective April 1, 1858. The company's railroad was operated under lease by the Pennsylvania Company and The Pennsylvania Railroad Company beginning March 1, 1870.

Service to The Michigan Central Railroad Company was creditable from March 28, 1846. It was known as Michigan Central Railroad Company prior to December 30, 1901. The company's railroad was operated under lease by The New York Central Railroad Company beginning February 1, 1930.

Service to The Northern Central Railway Company was creditable from March 10, 1854. The company operated its own railroad prior to January 1, 1911, and the Pennsylvania Railroad Company operated the railroad after that date.

Service to The Philadelphia, Baltimore and Washington Railroad Company was creditable from September 15, 1916. The company operated its own railroad prior to January 1, 1918. After that date, the Pennsylvania Railroad Company operated the railroad pursuant to a lease.

Service to The Philadelphia and Trenton Rail Road Company was creditable from February 23, 1832. The Company's railroad was operated by its own organization prior to December 1, 1871 and after that date, was operated under lease by The Pennsylvania Railroad Company.

Service to Pittsburgh, Fort Wayne and Chicago Railway Company was creditable from September 15, 1866. Prior to June 30, 1869, the railroad was jointly operated by its own organization and that of The Cleveland and Pittsburgh Rail Road Company. From July 1, 1869 to March 31, 1871, the railroad was operated by the Cleveland and Pittsburgh Rail Road Company and the Pennsylvania Railroad Company. The railroad was operated by the Pennsylvania Company from April 1, 1871 to January 1, 1918, and after that date, by the Pennsylvania Railroad Company.

Service to Shamokin Valley and Pottsville Railroad Company was creditable from March 25, 1858. The company's railroad was operated by its own organization from April 9, 1858 to February 26, 1863. The Northern Central Railway Company



operated the railroad from February 27, 1863 to January 1, 1911. After that date, the railroad was operated by The Pennsylvania Railroad Company.

**The Port Reading Railroad Company  
The Williams Valley Railroad Company  
The Wilmington & Northern Railroad Co.**

Each of the three companies listed above was operated by the Reading Company (BA No. 8096), which was a covered employer from January 1, 1924 until April 26, 1986, when it ceased operations. Service to The Port Reading Railroad Company was creditable beginning November 5, 1890. Prior to January 1, 1929, its railroad was operated by its own organization; after that date, Reading Company operated its railroad.

Service to The Williams Valley Railroad Company was creditable beginning September 18, 1891. Its railroad was operated by its own organization prior to January 1, 1929 and by Reading Company after that date.

Service to The Wilmington and Northern Rail Road Company was creditable beginning April 3, 1877. The company's railroad was operated by its own organization from its date of incorporation to January 31, 1900; by the Philadelphia and Reading Railway Company and its predecessor from January 31, 1900 to January 1, 1924, and by the Reading Company after that date.

Based upon available information, we find that The Port Reading Railroad Company, The Williams Valley Railroad Company, and The Wilmington & Northern Railroad Co. ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective April 26, 1986, the date that the Reading Company ceased being a covered employer.

**Dome Railway Service**

The Board's records indicate that Dome Railway Service was not a separate corporate entity, but was a division of St. Louis Refrigerator Car Company (BA No. 6801), which was a covered employer from February 23, 1878 until January 1, 1986, when its operations ceased. (See Legal Opinion L-78-231.1.) Service for Dome Railway Service was credited to St. Louis Refrigerator Car Company beginning August 1, 1975. Since coverage of St. Louis Refrigerator Car Company ceased January 1, 1986, service to Dome Railway Service ceased to be creditable that same date.

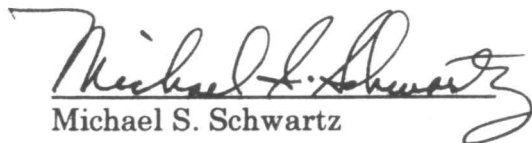
**Napa Valley Bus Company**

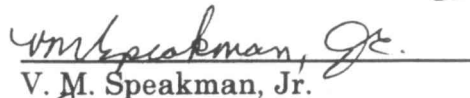
Service to Napa Valley Bus Company was creditable effective May 24, 1927, to the San Francisco, Napa and Calistoga Railway and the San Francisco and Napa Valley

Railroad. The San Francisco, Napa and Calistoga Railway (BA No. 5714) was a covered employer from November 10, 1911 until March 1, 1936, when its properties were acquired by the San Francisco and Napa Valley Railroad Company. San Francisco and Napa Valley Railroad retained BA number 5714 and was a covered employer from March 1, 1936 through April 4, 1957, when it ceased operations. Since the coverage of each company to which service for Napa Valley Bus Company was creditable has been terminated, service to Napa Valley Bus Company is no longer creditable effective April 4, 1957.

**General Managers Association of Chicago  
The Railroad Business Mail Clearing House**

Service for the two associations listed above was creditable to the Association of Western Railways (BA No. 7234), which was a covered employer from November 5, 1909 through December 31, 1969, when it was consolidated into the Western Railroad Association. Western Railroad Association retained BA number 7234 and was a covered employer from January 1, 1970 through December 31, 1995, when its operations ceased. Service for both the General Managers Association of Chicago and for The Railroad Business Mail Clearing House was creditable from April 20, 1886. Since coverage of the association to which service was attributable has been terminated, we find that service to General Managers Association of Chicago and The Railroad Business Mail Clearing House ceased to be creditable effective December 31, 1995.

  
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