

1192
SEP 3- 1969

L69 - 201.1

Director of Data Processing and Accounts

General Counsel

Providence and Worcester Railroad Company
(cessation of employer status)
Providence and Worcester Company
(employer status)

By Form G-215 you have inquired as to the status of the Providence and Worcester Railroad Company and the Providence and Worcester Company under the Railroad Retirement and Railroad Unemployment Insurance Acts. The Providence and Worcester Railroad Company has been such an employer from November 25, 1845 to date, and its name appears in the Employer Status List under Item No. 5467.

In a letter of August 25, 1969, Miss Ann Coleman, Bookkeeper, Providence and Worcester Company, advised that "On July 31, 1969, Providence and Worcester Railroad Company (incorporated in the states of Rhode Island and Massachusetts) was merged into Providence and Worcester Company (incorporated in the state of Delaware). Prior to the merger, Providence and Worcester Company had no employees and conducted no active business. The former employees of Providence and Worcester Railroad Company are now employed by Providence and Worcester Company in the same capacity."

In view of the foregoing, it is my opinion that the Providence and Worcester Railroad Company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts on August 1, 1969, and on that date the Providence and Worcester Company became such an employer under the Acts.

Appropriate Forms G-341 giving effect to the foregoing are attached.

Myles F. Gibbons
General Counsel

Attachments

LT:jw