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The Director of Wage and Service Records

The General Counsel

Mount Carmel Railroad Company

By reason of being a carrier by railroad (lessor) subject to part I of the Interstate Commerce Act, the Mount Carmel Railroad Company has been an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act. Its name appears in the Employer Status List under Item No. 4376 with the period of creditable service shown as January 11, 1907 to date.

In a certificate dated January 7, 1953 and effective 30 days from that date the Interstate Commerce Commission authorized the abandonment by the Mount Carmel of its entire line of railroad and operation over it by the Reading. Mount Carmel Railroad Company Et Al. Abandonment, Finance Docket No. 17879, I.C.C. ____.

In a letter dated June 25, 1953 Mr. Hayden J. Shaw, Secretary, Mount Carmel Railroad Company, states that operations over the line of the Mount Carmel were discontinued in June 1952; that a portion of the line was sold to the Philadelphia and Reading Coal and Iron Company; that the remainder was sold for scrap; that the corporation will be dissolved when authority is granted by the Pennsylvania Public Utility Commission, and that the company has had no compensated officers or employees since August 15, 1944.

On the basis of the foregoing it is concluded that the Mount Carmel Railroad Company on June 30, 1952 ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

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

Myles F. Gibbons
General Counsel

HFC/dm