

JAN 31 1955

L55-52

The Director of Wage and Service Records

The General Counsel

Goshen & Deckertown Railway Company

By reason of being a carrier by railroad (lessor) subject to part I of the Interstate Commerce Act, the above-mentioned 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. 2639 with the period of creditable service shown as March 18, 1868 to date.

In an order dated December 23, 1954 the Interstate Commerce Commission approved and authorized purchase by the Erie Railroad Company of the properties, assets and franchises of the Goshen & Deckertown Railway Company. Erie Railroad Company Purchase, Finance Docket No. 18714, \_\_\_ I.C.C. \_\_\_.

In a letter dated January 24, 1955 Mr. G. W. Oakley, Comptroller, Erie Railroad Company, states that the properties, franchises and assets of the company were transferred to the Erie Railroad Company on December 31, 1954.

On the basis of the foregoing I conclude that on January 1, 1955 the Goshen & Deckertown Railway Company ceased to be an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

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

Myles F. Gibbons  
General Counsel

HRC/dmc