JUN 01 2000

B.C.D. 00-21

EMPLOYER STATUS DETERMINATION
Chester Valley Railway, Inc.

This is the decision of the Railroad Retirement Board regarding the status of the Chester Valley Railway, Inc., as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Chester Valley (B.A. Number 4272) was held to be an employer under the Acts effective March 29, 1996. According to Mr. John C. Nolan, President of Chester Valley, the railroad ceased operations December 31, 1997. The corporation was dissolved on or about December 21, 1999. The service formerly provided by Chester Valley is now being provided by Penn Eastern Rail Lines, Inc., a covered employer under the Acts (B.A. No. 2378), as of December 31, 1997.

It is the determination of the Board that Chester Valley ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1997.

Cherryl T. Thomas

Cherryl T. Thomas

V. M. Speakman, Jr.

V. M. Speakman, Jr.

Jerome F. Kever

Jerome F. Kever