

EMPLOYER STATUS DETERMINATION
The Meridian & Bigbee Railroad Company

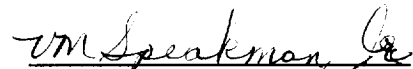
DEC 19 1997


This is the determination of the Railroad Retirement Board concerning the status of the Meridian & Bigbee Railroad Company (M&BRC) (BA No. 2628) as an employer 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).

According to information provided regarding this company, as well as the documentation on file, on July 31, 1997, M&BRC was merged into Pennington Railroad, Inc. (Pennington)¹, with Pennington being the surviving entity. Pennington was then merged into M&B Railroad, L.L.C. (MNBR) with MNBR being the surviving entity². On August 1, 1997, the employees of M&BRC became employees of the MNBR. All of the assets of the M&BRC are now property of the MNBR. The last day M&BRC had employees performing compensated service was July 31, 1997.

Based upon the information summarized above, it is determined that Meridian & Bigbee Railroad Company ceased to be a rail carrier under the RRA and RUIA effective July 31, 1997, the date it last had compensated employees. See §§202.11 and 202.12(b) of the Board's regulations.


Glen L. Bower


V. M. Speakman, Jr.


Jerome F. Kever

¹ This company was not an employer under the Acts.

² The employer status of MNBR is considered in a separate determination.