## **EMPLOYER STATUS DETERMINATION Curtis, Milburn & Eastern Railroad Company**

This is the determination of the Railroad Retirement Board concerning the status of Curtis, Milburn & Eastern Railroad Company (BA No. 3629) (CMER) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et. seq.) (ERA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA). CMER has been an employer under the Acts, with service creditable from January 5, 1976.

In Interstate Commerce Commission (ICC) Docket No. AB-378X, decided December 30, 1992, CMER sought an exemption under 49 U.S.C. §10505 from the prior approval requirements of 49 U.S.C. §\$10903-10904 to abandon its entire 11-mile line of railroad between milepost 0.0 at CM&E Junction, Washington and milepost 10.0 near Curtis, Washington. In granting the petition, the ICC indicated that the exemption would become effective February 18, 1993.

Both the ICC decision and information provided by Ms. Joyce Davis, Accounting Clerk of CMER, indicate that CMER stopped operating trains prior to the effective date of the exemption. Ms. Davis stated that except for the trackage and roadbed, CMER has sold its assets. In addition, she stated that although the corporation has not been dissolved, only a corporate shell exists.

Based upon the information provided, it is determined that Curtis, Milburn & Eastern Railroad Company ceased to be a rail carrier employer under the RRA and the RUIA effective February 18, 1993, the effective date of the ICC decision permitting abandonment of its entire line of railroad.

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