

**EMPLOYER STATUS DETERMINATION
McCloud River Railroad Company**

This is the determination of the Railroad Retirement Board concerning the status of McCloud River Railroad Company (McCloud) (BA No.2711) 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). McCloud has been an employer under the Acts, with service creditable from January 22, 1897.

According to Mr. Harold Benedict, Assistant Vice President-Finance & Administration, McCloud ceased operations as of June 30, 1992.

McCloud Railway Company (BA No. 2763), under authority obtained in Interstate Commerce Commission (ICC) Finance Docket No. 32069, decided May 29, 1992, acquired and began to operate on July 1, 1992, the railroad assets of McCloud. McCloud Railway Company has been a covered employer since July 1, 1992, and has been determined to be McCloud's successor employer for purposes of section 8(a)(19)(C) of the RUIA.

Based upon the information summarized above, it is determined that McCloud River Railroad Company ceased to be an employer under the RRA and the RUIA effective June 30, 1992.


Glen L. Bower


V.M. Speakman, Jr.


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