## EMPLOYER STATUS DETERMINATION UNION RAIL ENTERPRISES, INC.

This is the decision of the Railroad Retirement Board regarding the status of Union Rail Enterprises, Inc. (URE) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

URE was held to be an employer under the Acts effective April 1, 1987, having acquired and commenced operating the assets (i.e., the rail line) of what was formerly Union Railroad of Oregon. The available evidence indicates that URE ceased operations in or before January 1989. On or about April 21, 1993, URE sold its remaining assets to a group of investors. ICC Finance Docket No. 32291, dated May 13, 1993.

Accordingly, it is the determination of the Board that URE ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective close of business April 21, 1993.

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