

EMPLOYER STATUS DETERMINATION
Council Bluffs & Ottumwa Railway, Inc.

This is the determination of the Railroad Retirement board concernign the status of the Council Bluffs & Ottumwa Railway, Inc. (CB&OR) (BA No. 2706) 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).

Information about CB&OR was furnished by Mr. William J. Westmark, Trustee in bankruptcy for the CB&OR. According to Mr. Westmark, the bankruptcy was closed on June 30, 1994. Employees were last compensated by the CB&OR on may 17, 1991, the date of closing of the sale of the railroad to the Great Western Railway Company of Iowa, Inc., an employer under the Acts (BA 3779).

Based upon the information summarized above, it is determined tha thte Council Bluffs & Ottumwa Railway, Inc. ceased to be a rail carrier employer under the RRA and RUIA, effective May 17, 1991.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever