

**EMPLOYER STATUS DETERMINATION
WISCONSIN WESTERN RAILROAD CORPORATION**

This is the decision of the Railroad Retirement Board concerning the continued status of the Wisconsin Western Railroad Corporation (WWR) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). WWR was ruled to be an employer effective July 7, 1982.

The last reported service and compensation for WWR employees was through August 1984. On December 11, 1984, WWR filed for reorganization under Chapter 11 of the Bankruptcy Code. Effective January 30, 1985 the Wisconsin & Calumet Railroad Company (WCR), an employer under the Acts administered by the Board, began operations over portions of track formerly used by WWR. By 1988, WCR operated over all track formerly used by WWR. On June 23, 1989, all assets of WWR were reported liquidated in bankruptcy. WWR's only assets were two locomotives, office equipment, and tools.

Based on the information summarized above, it is the Board's determination that the Wisconsin Western Railroad Corporation ceased to be an employer under the RRA and RUIA on June 23, 1989, the date on which it no longer had any assets to operate as a railroad.

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