

EMPLOYER DETERMINATION
Marquette & Huron Mountain Railroad Company

This is the determination of the Railroad Retirement Board regarding the continued status of Marquette & Huron Mountain Railroad Company (MHM), B.A. No. 3627, as a employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

According to the Board's records, Mr. John A. Zerbel was president of MHM, Railroad Recreation, Inc. (RRI) (B.A. No. 9616), Wisconsin Western Railroad Corporation (WWRC) (B.A. No. 3642), and Southeastern Wisconsin Transportation Corporation (SWTC) (B.A. 3634). See Legal Opinion L-84-88. RRI, WWRC, and SWTC ceased operations and coverage of these companies under the Acts was terminated in 1984. The Board's records indicate that MHM has not submitted an annual report to the Board since 1988. John A. Zerbel is no longer living.

The only available information suggests that MHM ceased operations prior to 1989 and that the company last compensated employees in 1988. Accordingly, the Board finds that effective with the close of business December 31, 1988, Marquette & Huron Mountain Railroad Company ceased to be an employer under the RRA and the RUIA.

Glen L. Bower

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MHM.cov

TO: The Board

FROM: Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Marquette & Huron Mountain Railroad Company

Attached is a proposed coverage ruling for Board approval.

Attachment