

**WABASH & GRAND RIVER RAILWAY COMPANY  
EMPLOYER STATUS DETERMINATION**

This is the decision of the Railroad Retirement Board concerning the continued status of the Wabash & Grand River Railway Company (WGR) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). WGR was ruled to be an employer under the Acts administered by the Board effective April 1, 1990.

WGR ceased all rail operations on June 24, 1993, and last compensated employees on August 5, 1993. The bulk of WGR's assets were subsequently sold to Green Hills Rural Development, Inc. (Green Hills), the owner of the rail line on which WGR operated. Green Hills is an employer under the Acts administered by the Board effective October 24, 1994 and doing business as the Chillicothe-Brunswick Rail Maintenance Authority, Inc..

Based on the information summarized above, it is the Board's determination that the Wabash Grand Railway Company ceased to be an employer under the RRA and RUIA on August 5, 1993, the day on which employees were last compensated.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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C. 1374-95  
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**TO** : The Board

**FROM** : Catherine C. Cook  
General Counsel

**SUBJECT:** Coverage Determination  
WABASH & GRAND RIVER RAILWAY COMPANY

Attached is a proposed coverage ruling for Board approval.

Attachment

**TO** : The Board

**FROM** : Catherine C. Cook  
General Counsel

**SUBJECT:** Employee Status

Attached is a proposed employee status ruling for Board approval.

Attachment