

EMPLOYER STATUS DETERMINATION
Nicolet Badger Northern Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the continued status of Nicolet Badger Northern Railroad, Inc. (NBNR), B.A. No. 3645, 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 regarding NBNR was provided by Ms. Roxanne Brewer, an agent for NBNR. According to Ms. Brewer, NBNR ceased rail operations and last compensated its employees on December 30, 1994. She also stated that NBNR has not sold all of its assets. She stated that NBNR has not made any employee protective payments. NBNR has not been formally dissolved as a corporation.

Section 202.11 (20 CFR §202.11) of the Board's regulations states:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

According to Ms. Brewer, NBNR ceased operations and last compensated its employees on December 30, 1994. NBNR no longer has the capability to conduct rail operations. Accordingly, under section 202.11 of the Board's regulations, NBNR is no longer a covered employer under the RRA and the RUIA.

Effective with the close of business December 30, 1994, Nicolet Badger Northern Railroad, Inc. ceased being a covered employer under the RRA and the RUIA.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

CCCook:SABarrtholow:KDJohnson:kdj:ik
NBNR2644.cov

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Nicolet Badger Northern Railroad, Inc.

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