

**EMPLOYER STATUS DETERMINATION
THE WISCONSIN AND MICHIGAN RAILWAY COMPANY**

This is the determination of the Railroad Retirement Board concerning the continued status of the Wisconsin and Michigan Railway Company (WMR) 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). The WMR was ruled to be an employer under the Acts administered by the Board effective June 22, 1992.

On February 10, 1995, the WMR ceased all rail operations. Employees were last compensated in March 1995 for minor property clean up services. Mr. Craig E. Burroughs, President of the WMR, advised that the only assets of the WMR consisted of equipment which was to be liquidated to repay loans. The Interstate Commerce Commission (ICC) granted the WMR's petition to discontinue rail service. See ICC Docket No. AB-44OX, decided April 20, 1995.

In accordance with the information summarized above, it is the Board's determination that the Wisconsin and Michigan Railway Company ceased being an employer under the RRA and RUIA as of the close of business on March 31, 1995, the end of the last month in which it compensated employees.

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