

**EMPLOYER STATUS DETERMINATION
AKRON & BARBERTON BELT RAILROAD COMPANY**

This is the decision of the Railroad Retirement Board regarding the status of the Akron & Barberton Belt Railroad Company (A&BB) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

The A&BB was held to be an employer under the Acts effective May 6, 1902. It ceased operations July 20, 1994. A&BB last compensated employees on that same date. All of A&BB's rail assets were sold to the Akron Barberton Cluster Railway Company, an employer under the Acts.

Accordingly, the Board holds that the Akron & Barberton Belt Railroad Company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective close of business July 20, 1994.


Glen L. Bower


V. M. Speakman, Jr.


Jerome F. Kever