

EMPLOYER STATUS DETERMINATION
Michigan Northern Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Michigan Northern Railway Company (Michigan Northern) (BA No. 2241) 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).

According to information furnished by Mr. Robert C. Redman, the President of Michigan Northern, Michigan Northern ceased railroad operations on December 31, 1985, because its lease with the State of Michigan was cancelled. Michigan Northern last compensated employees in July 1988. Mr. Redman indicated that the corporation continues to exist because there are debts and a "few" remaining assets, but it owns no track or underlying real estate. Moreover, Mr. Redman stated that Michigan Northern never owned any track. The operating track was owned by the State of Michigan, and the State has leased that track to Tuscola and Saginaw Bay (BA No.3243).

Based upon the information provided, it is determined that Michigan Northern Railway Company ceased to be a rail carrier employer under the RRA and the RUIA effective with the close of business on July 31, 1988, the last day of the last month in which it compensated employees.

Glen L. Bower

V. M. Speakman, Jr.

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