

**EMPLOYER STATUS DETERMINATION**

**BUFFALO RIDGE RAILROAD, INC.**

This is the decision of the Railroad Retirement Board regarding the status of the Buffalo Ridge Railroad, Inc., as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

The Buffalo Ridge Railroad was held to be an employer under the Acts effective February 1, 1989. It ceased operations in April 1992, the last compensated service being performed April 3, 1992.

Accordingly, the Board holds the Buffalo Ridge Railroad ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective April 3, 1992.

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Glen L. Bower

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V. M. Speakman, Jr.

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