

**EMPLOYER STATUS DETERMINATION  
Helena Southwestern Railroad Co.**

This is the determination of the Railroad Retirement Board concerning the continued status of Helena Southwestern Railroad Company (HSRC) 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). Board records show that HSRC, B.A. No. 4015, last reported service and compensation in 1986.

Mr. W. R. Massey, Financial Officer of Chicago Mill and Lumber Company, which had owned HSRC advised the Board that Chicago Mill and Lumber Company had sold HSRC to American Box company on January 27, 1984. Contacts with other individuals concerning HSRC failed to provide any additional information as to HSRC after its sale in 1984. Thus, the only information available to the Board concerning the operation of HSRC after January 27, 1984, is the fact that compensation reports were last filed in 1986.

The evidence adduced establishes that HSRC is no longer in business and that it was last in business in 1986. Accordingly, the Board finds that effective with the close of business December 31, 1986, Helena Southwestern Railroad Company ceased to be an employer under the RRA and the RUIA.

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Glen L. Bower

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V.M. Speakman, Jr.

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