

**EMPLOYER STATUS DETERMINATION**

**SOUTHEASTERN WISCONSIN TRANSPORTATION CORPORATION  
d/b/a WISCONSIN CENTRAL RAILROAD COMPANY**

This is the decision of the Railroad Retirement Board concerning the continued status of the Southeastern Wisconsin Transportation Corporation d/b/a Wisconsin Central Railroad Company (SWTC/WCR) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). SWTC/WCR was ruled to be an employer effective March 1, 1980.

The evidence of record shows that on December 11, 1984, SWTC/WCR filed for reorganization under Chapter 11 of the Bankruptcy Code. The last reported service and compensation for SWTC/WCR employees was through December 1984. Effective January 30, 1985, the Wisconsin & Calumet Railroad Company (WCR), an employer under the Acts administered by the Board, began operations over portions of track formerly used by SWTC/WCR. By 1988, WCR operated over all track formerly used by SWTC/WCR. On June 23, 1989, all assets of the SWTC were reported liquidated in bankruptcy. SWTC/WCR's assets consisted primarily of 12 locomotives, various parts and equipment, and office supplies.

Based on the information summarized above, it is the Board's determination that the Southeastern Wisconsin Transportation Company d/b/a Wisconsin Central Railroad Company ceased to be an employer under the RRA and RUIA on June 23, 1989, the date on which it no longer had any assets to operate as a railroad.

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Glen L. Bower

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