

EMPLOYER STATUS DETERMINATION
Garden City Northern Railway, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Garden City Northern Railway, Inc. (GCNR) (BA No. 3770) 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 31861, decided May 2, 1991, the ICC authorized the merger of GCNR into Garden City Western Railway Co. (GCWR).¹ The ICC stated that the merger was expected to be consummated on September 1, 1991. Information regarding this merger was provided by R.M. Wasinger, Manager of Garden City Western Railway, Inc. (GCW), which is the surviving entity. According to Mr. Wasinger, GCNR ceased operations on September 1, 1991.² Mr. Wasinger provided a copy of the minutes of the meeting of Board of Directors of GCWR held on April 17, 1991, at which the incorporation of GCW was approved.

Based upon the information summarized above, it is determined that Garden City Northern Railway, Inc. ceased to be a rail carrier employer under the RRA and RUIA effective September 1, 1991, the date that it merged into the Garden City Western Railway Co.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

CCCook:SABartholow:RLSimmons:ik
gcnr.cov
2252-95

¹ GCWR has been found to be a covered employer under the Acts. BA No. 3720.

² It is noted that the letter states the merger took place on "9-1-92"; it is assumed that this is a typographical error, since the letter itself is dated May 26, 1992, and September 1, 1991, is the date reported by the ICC.

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Garden City Northern Railway, Inc.

Attached is a proposed coverage ruling for Board approval.

Attachment