

**FORE RIVER RAILWAY COMPANY, INC.
EMPLOYER STATUS DETERMINATION**

This is the decision of the Railroad Retirement Board concerning the continued status of the Fore River Railway Company (Fore River) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). Fore River was ruled to be an employer under the Acts administered by the Board effective April 1, 1986.

Effective March 30, 1992, the ICC authorized the discontinuance of the railroad service provided by Fore River under a lease arrangement with the Fore River Railroad Corporation (FRRC). See ICC Docket No. AB-359, decided March 10, 1992. FRRC terminated its lease with Fore River on February 1, 1992 when a new lessee operator, Quincy Bay Terminal Company (QTB), took over operations. Fore River last compensated employees on January 31, 1992. Fore River owned no assets under the lease arrangement with FRRC and was described as a non-carrier until it commenced rail service pursuant to the lease. See ICC Finance Docket No. 30808, decided April 1, 1986. Although Fore River has not dissolved its legal status as a Massachusetts corporation, it has no rail assets and has not operated as a rail carrier since January 31, 1992.

Based on the information summarized above, it is the Board's determination that the Fore River Railway Company, Inc. ceased to be an employer under the RRA and RUIA on January 31, 1992.

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