

**EMPLOYER STATUS DETERMINATION**  
**Northern Nevada Railroad Corporation**

This is the determination of the Railroad Retirement Board regarding the continuing status of Northern Nevada Railroad Corporation (NN) 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). The NN was ruled to be an employer under the Acts administered by the Board effective January 1, 1995.

The last date on which NN employees were compensated was June 4, 1996, on which date substantially all of NN's assets were transferred to BHP Nevada Railroad Company, an employer under the RRA and RUIA as of June 7, 1996. See BCD 96-100, approved November 14, 1996. NN has no assets, no employees, and no connection with the railroad industry. Wind-up operations prior to its corporate dissolution are being performed by corporate officers without compensation.

In accordance with the information summarized above, it is the Board's determination that the Northern Nevada Railroad Corporation ceased being an employer under the RRA and RUIA as of the close of business on June 4, 1996, the last day on which it compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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