

**Employer Status Determination**

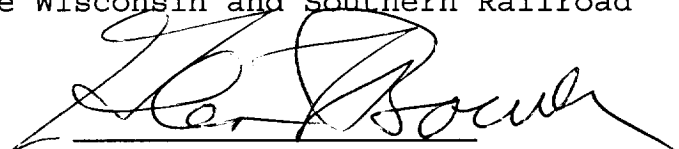
DEC 11 1997

Wisconsin and Calumet Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Wisconsin and Calumet Railroad Company, Inc. (WICT) 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 WICT was ruled to be an employer under the Acts administered by the Board effective January 1, 1985.

On September 1, 1997, the WICT merged into the Wisconsin & Southern Railroad Company, Inc. (WSOR), B.A. No. 3635, and ceased its existence as a legal entity. WICT employees were last compensated as of the close of business on August 31, 1997. As a result of the merger, all WICT employees became employees of WSOR. The merger was granted an exemption in Surface Transportation Board Finance Docket No. 33450, decided August 28, 1997.

In accordance with the information summarized above, it is the determination of the Board that the Wisconsin and Calumet Railroad Company, Inc. ceased being an employer under the RRA and RUIA effective September 1, 1997, the date on which it ceased to exist due to its merger into the Wisconsin and Southern Railroad Company.



Glen L. Bower



V. M. Speakman, Jr.



Jerome F. Kever