

**EMPLOYER STATUS DETERMINATION
NEW MEXICO RAILROAD COMMITTEE**

This is the decision of the Railroad Retirement Board regarding the status of the New Mexico Railroad Committee (NMRC) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

NMRC was held to be an employer under the Acts effective February 1, 1956. It was disbanded effective January 1, 1994, and as of January 1, 1996, all recordkeeping relating to the company ceased.

Accordingly, the Board holds that NMRC ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on January 1, 1996.

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