

**EMPLOYER STATUS DETERMINATION  
MUNCIE AND WESTERN RAILROAD COMPANY**

This is the decision of the Railroad Retirement Board regarding the status of the Muncie and Western Railroad Company (MWRC) 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.)

MWRC was held to be an employer under the Acts effective January 1, 1937. It ceased operations March 2, 1995, and completed sale of its assets by June 1995.

Accordingly, the Board holds that MWRC ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on June 30, 1995.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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