

EMPLOYER STATUS DETERMINATION
The Minnesota & Manitoba Railroad Company

This is the determination of the Railroad Retirement Board regarding the continuing status of the Minnesota & Manitoba Railroad Company (M&M) 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 M&M was ruled to be an employer under the Acts administered by the Board effective October 1, 1901.

M&M lost its legal status as a Michigan corporation when it was statutorily dissolved on December 9, 1991. M&M continued operations until sometime in January 1996 when its parent company, and sole shareholder, Canadian National Railway, Inc. (CN), transferred M&M's assets to CN, doing business as the Duluth, Winnipeg and Pacific Railway (DWP), another wholly owned subsidiary of CN. DWP is a covered employer under the RRA and RUIA (B.A. 1607). Both before and after the corporate dissolution of M&M, employees of M&M were carried on DWP's payroll and continued as DWP employees after M&M's assets were transferred to DWP.

In accordance with the information summarized above, it is the Board's determination that the Minnesota & Manitoba Railroad Company ceased being an employer under the RRA and RUIA effective January 31, 1996, the last day of the month in which all of its assets were transferred.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever