B.C.D. 01-23

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EMPLOYER STATUS DETERMINATION
Blue Mountain Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Blue Mountain Railroad, Inc. (BMRI), BA No. 2638, 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). BMRI was ruled to be an employer under the RRA and RUIA effective November 20, 1992.

Pursuant to Surface Transportation Board Finance Docket No. 33603, decided August 7, 1998, the majority stockholders of the Palouse River & Coulee City Railroad, Inc. (PRCC), B.A. No. 2643, were granted an exemption to acquire control of BMRI. Pursuant to a certificate of ownership and action on plan of merger, dated December 31, 1998, BMRI merged with and into PRCC pursuant to which the properties, businesses, assets and liabilities of each corporation were combined into one surviving corporation which was PRCC. BMRI ceased to exist on January 1, 1999, the effective date of the merger. BMRI employees were last compensated on December 31, 1998. This transaction was exempted from prior review and approval in Surface Transportation Board Finance Docket No. 33898, decided July 13, 2000.

In view of the foregoing, it is determined that Blue Mountain Railroad, Inc. ceased to be an employer under the RRA and RUIA as of the close of business on December 31, 1998, the day that it ceased operation and last paid compensation to its employees.

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