B.C.D. 01-58

JUL 05 2001

EMPLOYER STATUS DETERMINATION
Berlin Mills Railway, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Berlin Mills Railway, Inc. (BMRI) (BA No. 4101) 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 Acts effective February 1, 1970.

According to Mr. Kent Bates, Vice President and Chief Accounting Officer of Crown Vantage, Inc., Crown Vantage acquired a paper mill in Berlin, New Hampshire, and BMRI from the James River Company in August 1995. According to Mr. Bates, on July 9, 1999, Crown Vantage sold BMRI and the Berlin Mill to Pulp & Paper of America, LLC. Prior to the July 1999 sale, all of BMRI's railroad assets were disposed of and its operations ceased. Thus, as of July 9, 1999, BMRI was no longer capable of operating as a railroad and its employees were last compensated on or before that date.

Based on the above information, it is the determination of the Railroad Retirement Board that Berlin Mills Railway, Inc. ceased to be an employer under the RRA and RUIA on July 9, 1999, the date as of which the record indicates it was no longer capable of operating as a railroad.

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