B.C.D. 02-43

JUN 19 2002

EMPLOYER STATUS DETERMINATION
Blue Mountain & Reading Railroad Company

This is the determination of the Railroad Retirement Board concerning the continuing status of the Blue Mountain & Reading Railroad Company (BM&R) (B.A. No. 3355) 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 BM&R was ruled to be an employer under the RRA and RUIA effective October 13, 1983.

Mr. Philip Geschwindt, Director of Accounting for the Reading Blue Mountain and Northern Railroad Company, B.A. NO. 3377, reported that BM&R operations ceased on July 1, 1995 and that its employees were last compensated on June 30, 1995. All rail operations of BM&R were abandoned and BM&R was dissolved as a corporation and liquidated its assets as of December 31, 1997.

Based on the above information, it is the determination of the Railroad Retirement Board that the Blue Mountain and Reading Railroad Company ceased to be an employer under the RRA and RUIA on July 1, 1995, the day operations ceased.

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