

**EMPLOYER STATUS DETERMINATION**  
**Railroad Acquisition Corporation**

This is the determination of the Railroad Retirement Board concerning the status of Railroad Acquisition Corporation (RAC) 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).

RAC was formed in 1992 to purchase the stock of Wisconsin & Calumet Railroad Company, Inc. (WICT) (BA No.2629) and obtained authority from the Interstate Commerce Commission (ICC) for such acquisition in Finance Docket No. 321361, decided September 1, 1992 (57 F.R. 40923). That acquisition occurred on August 21, 1992. On September 30, 1992, RAC merged into WICT, with WICT being the surviving corporation. The information provided by RAC's attorney indicates that RAC never operated a railroad and never provided any service in connection with railroad transportation between August 21 and September 30, 1992. It is therefore determined that Railroad Acquisition Corporation did not become an employer under the RRA and the RUIA for the short period of its existence.

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Glen L. Bower

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