

## EMPLOYER STATUS DETERMINATION

River and Rail, Inc.

This is the decision of the Railroad Retirement Board regarding the status of River and Rail, Inc. (RRI), as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

On December 28, 1990, the Interstate Commerce Commission granted approval for Consolidated Grain and Barge Company and its subsidiary, RRI, to acquire control MG Rail, Inc. MG Rail, Inc. (BA-3357) has been held to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts since August 6, 1985. Consolidated and Barge Company has been held by the Board to not be a covered employer under the Acts. RRI does not have any employees and functions to hold investments which are separate from the other activities of Consolidated Grain and Barge Company.

Because it has no employees and is not performing services in connection with rail transportation, it is determined that RRI is not an employer under the Railroad Retirement Act or the Railroad Unemployment Insurance Act.

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Glen L. Bower

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V. M. Speakman, Jr.

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