B.C.D. 03-52.1

JUN 1 0 2003

EMPLOYER STATUS DETERMINATION
Illiana Railroad Service, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Illiana Railroad Service, Inc. (IRS), B.A. No. 3376, 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). IRS was ruled to be an employer under the RRA and RUIA effective May 10, 1990.

According to Mr. David D. Zegalis, attorney for IRS, the railroad was merged into Hooper-Myron Corporation effective January 1, 2000. IRS has never had any employees. The rail service on its line of railroad, from Kankakee, Illinois to Sheldon, Illinois (approximately 31.14 miles), from Sheldon, Illinois to Swanginton, Indiana (approximately 20.9 miles), and from Swanginton, Indiana to Lafayette, Indiana (approximately 25.7 miles) was provided by the Kankakee, Beaverville, and Southern Railroad (KBS) (BA 2337). Rail service on the line continues to be provided by the KBS.

Section 202.11 of the Board's regulations provides that:

> The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The Board finds that IRS lost the characteristics essential to the existence of an employer status effective January 1, 2000, the date it merged into Hooper-Myron Corporation.

EMPLOYER STATUS DETERMINATION
Illiana Railroad Service, Inc.

In view of the foregoing, it is the determination of the Railroad Retirement Board that the Illiana Railroad Service, Inc. ceased being an employer under the RRA and RUIA effective January 1, 2000, the date it was merged into Hooper-Myron Corporation.

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