B.C.D. 05-35

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EMPLOYER STATUS DETERMINATION
CN Railway Properties, Inc.

This is the decision of the Railroad Retirement Board regarding the continued status of CN Railway Properties, Inc., 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).

CN was held to be an employer under the Acts effective January 1, 1999 (B.A. Number 9636), for service performed in the United States only. Information about CN's cessation of operations was provided by Michael T. Novak, General Counsel, U.S. Legal Affairs, Canadian National Railway. Mr. Novak reported that CN ceased operations at the end of 2002. A Form G-440, Report Specification Sheet signed by Michael J. Barron, Jr., Counsel for CN, stated that the corporation was dissolved on April 1, 2003.

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.

Through its cessation of operations and dissolution of the corporation, CN has lost the characteristics essential to the existence of an employer status. Accordingly, the Board holds that CN ceased to be an employer under the RRA and the RUIA effective with the close of business on April 1, 2003.

Michael S. Schwartz

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Jerome F. Kever