

**EMPLOYER STATUS DETERMINATION
Illinois Central Hospital Association (ICHA)**

This is a determination of the Railroad Retirement Board concerning the status of the Illinois Central Hospital Association (ICHA), as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

In L-86-65, ICHA was re-determined¹ to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective July 1, 1911.

On October 18, 2007, in response to an inquiry letter dated August 6, 2007, Mr. Kenneth Kneubuhler of Freeborn & Peters, the law firm representing ICHA during the dissolution process, provided by fax a copy of the Articles of Dissolution and Asset Transfer Agreement regarding ICHA dated December 18, 2006 and signed by six of the seven directors of ICHA. The document regarding ICHA stated that it was being filed due to the transfer of all of its employee health benefit programs and related assets to Grand Trunk Corporation (GTC) (a wholly owned subsidiary of Canadian National) and ICHA having ceased operations. The Dissolution and Asset Transfer was effective on December 31, 2006.

Section 202.11 (20 CFR 202.11) of the Board's regulations states that:

The employer status of any company or person shall terminate whenever such company or person loses any of

¹ ICHA appears in the Employer Status List under item No. 3026 with service creditable from July 1, 1911. Further, an October 1, 1937 memorandum lays the legal framework by which the ICHA was originally judged to be a covered employer.

the characteristics essential to the existence of an employer status.

The evidence of record establishes that ICHA no longer possesses the characteristics of a railroad association. The Board therefore finds that effective December 31, 2006, the date the Dissolution and Asset Transfer was deemed effective, that Illinois Central Hospital Association ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Act.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board