

MAY 25 2006

**EMPLOYER STATUS DETERMINATION
Denver Union Terminal Railway Company**

This is the decision of the Railroad Retirement Board regarding the continued status of the Denver Union Terminal Railway Company 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).

Denver Union was held to be an employer under the Acts effective August 17, 1912 (B.A. Number 4706). On August 13, 2001, Denver Union sold its station site, which constituted its sole asset, to an agency of the state of Colorado. Denver Union was dissolved sometime after the sale.

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 the sale of its station site, and subsequent dissolution, Denver Union has lost the characteristics essential to the existence of an employer status. Accordingly, the Board holds that Denver Union ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on August 13, 2001.

Original signed by:

Beatrice Ezerski
FOR THE BOARD
Secretary to the Board