

EMPLOYER STATUS DETERMINATION
Indiana Interstate Railway Company, Inc.

This is a determination of the Railroad Retirement Board concerning the continuing status of Indiana Interstate Railway Company, Inc. (IIRC) 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.). IIRC (B.A. # 3327) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since January 2, 1978.

Information in the file indicates that in a car service order dated December 30, 1977, the Interstate Commerce Commission (ICC) authorized IIRC to operate. IIRC began operations on January 2, 1978.

In a letter dated March 26, 1982, Attorney John H. Bickley, Jr. advised the agency that IIRC was "no longer an active railroad employer and went out of business approximately November of 1980". Review of the file indicates that no action (e.g., an investigation into the continuing status of IIRC) was ever taken following this letter. No information was ever sent informing the Board of a date when IIRC was dissolved.

Recent research by the Office of General Counsel did not reveal any records for IIRC. The agency librarian researched the Indiana Secretary of State's records and found information indicating that IIRC was administratively dissolved July 31, 1989.

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 the characteristics essential to the existence of an employer status.

As indicated above, information available indicates that Indiana Interstate Railway Company, Inc., was formed to operate a railroad beginning January 2, 1978. The research by the Division of Audit and Compliance, Office of General Counsel, the agency librarian, as well as information contained in Indiana Interstate Railway Company, Inc.'s file indicate that IIRC ceased to be an operational railroad in November 1980. The evidence of record establishes that IIRC no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective July 31, 1989, the date it was administratively dissolved,

Indiana Interstate Railway Company, Inc. ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board