

EMPLOYER STATUS DETERMINATION

Calpro Company

This is the determination of the Railroad Retirement Board concerning the status of Calpro Company ("Calpro") 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). Calpro has been a covered employer under the Acts, with service creditable from January 31, 1977 (BA No. 9737).

In a letter dated April 13, 1995, Mr. John B. Damiani of TTX Company stated that as a result of a corporate reorganization which was effective January 1, 1984, all employees of subsidiaries of TTX Company (formerly Trailer Train), including Calpro, have been reported for railroad retirement and unemployment insurance purposes under the TTX Company BA number of 6304. Employees of Calpro were included in that reorganization, as Calpro was merged into its parent company.

Based upon the information furnished by Mr. Damiani, the Board finds that Calpro ceased to be an employer under the RRA and the RUIA effective January 1, 1984, the effective date of its merger into its parent company.

Glen L. Bower

V. M. Speakman, Jr.

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TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Calpro Company

Attached is a proposed coverage ruling for Board approval.

Attachment