EMPLOYER STATUS DETERMINATION The Colorado & Southern Railway Employees' Hospital Association

This is the determination of the Railroad Retirement Board concerning the status of the Colorado & Southern Railway Employees' Hospital Association (CSREH) (BA No. 9716) 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).

According to information provided in letters dated January 2, 1996, and February 14, 1996, from Ms. Elaine M. Heberlein, Manager of CSREH, CSREH closed effective September 30, 1995. It did not merge with another railroad or company. The two employees last performed compensated service on December 31, 1995. Assets of CSREH were first used to pay outstanding bills, and then disbursed to the members in good standing on the date of closing. As CSREH is not a corporation, it did not have Articles of Dissolution.

Based upon the information summarized above, it is determined that the Colorado & Southern Railway Employees' Hospital Association ceased to be a covered employer under the RRA and RUIA effective December 31, 1995, the date it last compensated employees.

Glen L. Bower

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