

EMPLOYER STATUS DETERMINATION

Chicago West Pullman Transportation Corporation

This is the determination of the Railroad Retirement Board concerning the continued status of Chicago West Pullman Transportation Corporation (CWPT), B.A. No. 9617, 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).

The purpose for the formation of CWPT was to manage Chicago, West Pullman & Southern Railroad Company (CWPS), B.A. 4317, Georgia Woodlands Railroad Company (GWRR), B.A. No. 5513, Newburgh & South Shore Railroad Company (NSSR), B.A. No. 3268, Manufacturers' Junction Railway Company (MJRC), B.A. No. 4609, and Kansas Southwestern Railway Company (KSWC), B.A. No. 3774. In Interstate Commerce Commission Finance Docket 32531, decided July 6, 1994, CWPT, OmniTRAX, and other carrier subsidiaries jointly filed a notice of exemption to reorganize the carrier subsidiaries and for OmniTRAX to control the carrier subsidiaries. Under the reorganization, CWPT is no longer an operating entity.

Information regarding CWPT was provided by James A. Mogen, Controller for OmniTRAX. According to Mr. Mogen, CWPT ceased rail operations and last compensated its employees on December 31, 1994. He stated that CWPT does not have any physical assets; however, its cash, account receivables and liabilities were taken over by Chicago Rail Link, LLC, B.A. No. 4713. He also advised the Board that CWPT will be dissolved as a corporation.

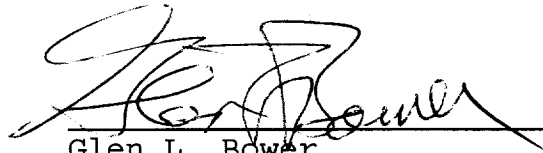
Section 202.11 (20 CFR § 202.11) of the Board's regulations states:

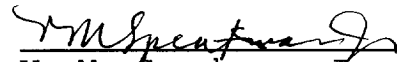
The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

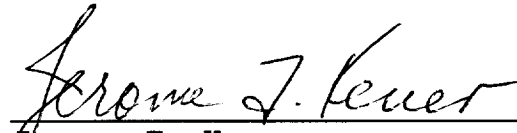
According to ICC Finance Docket No. 32531, CWPT jointly filed a notice of exemption which allows OmniTRAX to have control over CWPT's carrier subsidiaries. CWPT ceased rail operations and last compensated its employees on December 31, 1994. Since CWPT no longer possesses the characteristics of an operating railroad company, CWPT is no longer a covered employer under the RRA and RUIA.

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The Board therefore finds that effective with the close of business December 31, 1994, the Chicago West Pullman Transportation Corporation ceased being a covered employer under the RRA and the RUIA.


Glen L. Bower


V. M. Speakman, Jr.


Jerome F. Kever