## EMPLOYER STATUS DETERMINATION Cheney Railroad Company

This is the determination of the Railroad Retirement Board regarding the continuing status of Cheney Railroad Company (CRC) (B.A. No. 5528) 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). CRC was ruled to be an employer under the Acts administered by the Board effective December 28, 1989.

CRC ceased operations and last compensated its employees on July 19, 1996. CRC disposed of all of its assets and exists only as a corporate shell. It is not now possible for CRC to operate as a rail carrier.

In accordance with the information summarized above, it is the Board's determination that the Cheney Railroad Company ceased being an employer under the RRA and RUIA on July 19, 1996, the date it ceased operations and last compensated its employees.

V. M. Speakman, Jr.

Jerome F. Kever