

B.C.D. 07-29

AUG 20 2007

EMPLOYER STATUS DETERMINATION

Tracks, Traffic & Management Services, Inc.

This is the determination of the Railroad Retirement Board concerning the employer status of Tracks, Traffic & Management Services, Inc. (TTMS), B.A. No. 9247, 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). Board Coverage Decision 01-33 held that TTMS become an employer under the RRA and RUIA January 1, 1988.

Information provided by Dawn R. Miller, Assistant Director Payroll, Transtar, Inc. (B.A. No. 9237), shows that all assets and liabilities of TTMS were distributed to Transtar, Inc., its parent corporation, pursuant to authorization of its Board of Directors on December 30, 2005. The operations of TTMS ceased and employees were last compensated on December 31, 2005. TTMS is no longer an active corporation as of December 31, 2005 and is not capable of operating as a railroad employer.

Section 202.11 of the Board's regulations provides 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 any employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Tracks, Traffic & Management Services, Inc. ceased being an employer under the RRA and the RUIA on December 31, 2005, the date on which it ceased operations and last compensated employees.

Original signed by:

FOR THE BOARD

Beatrice Ezerski

Secretary to the Board