

**EMPLOYER STATUS DETERMINATION**  
**Stockyards Service Company**

This is the determination of the Railroad Retirement Board concerning the status of Stockyards Service Company, BA No. 4755, (SCC), 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).

SCC operated St. Joseph Stockyard Company (BA No. 4748) and reported employees of that company under SCC's BA Number. Forms CT-1 and DC-10 filed for 1988 show that the SCC had no employees after October 31, 1988.

Based on the information summarized above, it is determined that Stockyards Service Company ceased to be an employer under the RRA and RUIA effective October 31, 1988, the last day on which compensated service was rendered.

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Glen L. Bower

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V. M. Speakman, Jr.

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