

EMPLOYER STATUS DETERMINATION
RAILINC Corporation

This is the determination of the Railroad Retirement Board regarding the status of RAILINC Corporation (RAILINC), BA No. 9341, as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

In a letter dated August 23, 1996, Gerard J. Gyles, Director of Taxes and Manager of Disbursements and Revenues for the Association of American Railroads (AAR), stated that RAILINC was liquidated as a corporate entity on December 31, 1993. All former RAILINC employees were hired by AAR (BA No. 7304), the former parent of RAILINC.

Information in the record establishes that RAILINC is no longer in business and that it was last in business on December 31, 1993. Accordingly, the Board finds that effective with the close of business December 31, 1993, RAILINC ceased to be an employer under the RRA and the RUIA.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever