

**Employer Status Determination  
Cairo Terminal Railroad Company**

This is the determination of the Railroad Retirement Board regarding the continuing status of Cairo Terminal Railroad Company (CTR) 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). CTR was ruled to be an employer under the Acts administered by the Board effective April 1, 1982.

On November 12, 1996, CTR ceased its railroad operations and sold its assets to the Shawnee Terminal Railroad, an employer under the RRA and RUIA, which took over CTR's operations on November 13, 1996. CTR employees were last compensated on December 31, 1996. Although CTR stated that it is not presently dissolved as a corporation, the fact that all of its assets were sold indicates that CTR is no longer capable of resuming the railroad operations which resulted in its status as a railroad employer.

In accordance with the information summarized above, it is the Board's determination that Cairo Terminal Railroad Company ceased to be an employer under the RRA and RUIA as of the close of business on December 31, 1996, the last day on which it compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever