

**EMPLOYER STATUS DETERMINATION**  
**Indiana Hi-Rail Corporation**

This is the decision of the Railroad Retirement Board regarding the status of Indiana Hi-Rail Corporation as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Indiana Hi-Rail was held to be an employer under the Acts effective December 1, 1981 (B.A. Number 3341). On December 17, 1997, it ceased operations as a rail carrier, in compliance with an order of the Bankruptcy Court for the Southern District of Indiana. The rail lines operated by Indiana Hi-Rail were ceded to other carriers on December 19, 1997. Final payments to the employees of Indiana Hi-Rail were made on December 22, 1997.

Accordingly, the Board holds that Indiana Hi-Rail ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 22, 1997.

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Cherryl T. Thomas

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V. M. Speakman, Jr.

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Jerome F. Kever