

APR 27 1953

L 53-163

The Director of Wage and Service Records

The General Counsel

Toledo, Peoria & Western Railroad
Toledo, Peoria & Western Railroad Company

By reason of being a carrier by railroad subject to part I of the Interstate Commerce Act, the Toledo, Peoria & Western Railroad, an ~~X~~ Illinois corporation, has been an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act. Its name appears in the Employer Status List under Item No. 6796 with the period of creditable service shown as November 15, 1926 to date.

In an order dated December 31, 1952 the Interstate Commerce Commission approved and authorized the purchase by the Toledo, Peoria & Western Railroad Company, a Delaware corporation, of the properties of the Illinois corporation. Toledo, Peoria & Western Railroad Reincorporation, Finance Docket No. 17923, ___ I.C.C. ___.

In a letter of April 14, 1953, Mr. C. L. Pattison, Comptroller, Toledo, Peoria & Western, stated that as of April 1, 1953 the properties of the Toledo, Peoria & Western Railroad were acquired by the Toledo, Peoria & Western Railroad Company.

Accordingly, it is concluded that on April 1, 1953 the Toledo, Peoria & Western Railroad ceased to be an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act and that as of that date the Toledo, Peoria & Western Railroad Company became such an employer.

Appropriate Forms G-341 will be released giving effect to the foregoing conclusion.

Myles F. Gibbons
General Counsel

HPC/dmc