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L55-389.2

The Director of Wage and Service Records

The General Counsel

7340 Western Warehousing Company, June 4, 1880 to date
2829.1 Harrisburg Warehouse Company, September 7, 1933 to date
2079 Duquesne Warehouse Company, August 1, 1906 to date

The above-mentioned companies, by reason of being controlled by the Pennsylvania Railroad Company, a carrier by railroad subject to part 1 of the Interstate Commerce Act, and engaged in the performance of services in connection with the transportation of property by railroad, have been employers within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act. Their names appear in the Employer Status List under the items and with the periods of creditable service as shown above.

In an attachment to Forms DC-1 for the fourth quarter of 1954 it is stated that effective January 1, 1955 the Harrisburg Warehouse Company (a Pennsylvania corporation) and the Western Warehousing Company (an Illinois corporation) were merged into the Duquesne Warehouse Company (a Pennsylvania corporation); that effective January 3, 1955 the name of the latter was changed to Western Warehousing Company; and that beginning with the first quarter of 1955, consolidated returns on Form DC-1 will be filed by the Western Warehousing Company, 15 North 32nd Street, Room 915, Philadelphia 4, Pennsylvania.

On the basis of the foregoing I conclude that as of January 1, 1955 the Harrisburg Warehouse Company and the Western Warehousing Company (the Illinois corporation) ceased to be employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

Appropriate Forms G-341 will be released giving effect to the above conclusion and the change of name of the surviving corporation.

Myles F. Gibbons
General Counsel