

Chicago 11, Illinois

APR 25 1961

Director of Wage and Service Records

161-204

General Counsel

Fort Wayne Union Stock Yards Company, Inc.

By reason of being a carrier subject to part I of the Interstate Commerce Act, the above-mentioned company has been an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act, but with respect only to the loading and unloading of railborne livestock. Its name appears in the Employer Status List under Item No. 2447.1 with the period of creditable service shown as May 15, 1940 to date.

In a letter dated April 12, 1961, from the Accountants for the Stock Yards Company, it is stated that the Stock Yards Company "has leased its yards since August 1, 1960 to another operator. It has had no rail shipments from June 30, 1960, and for that reason has had no taxable wages to be reported on Form DC-1".

In your Form G-215 you state that the compensation report for the year 1960 submitted by the Stock Yards Company shows compensation from January 1, 1960 through July 1, 1960, only. Form DC-1 for the fourth quarter of 1960 has been marked "Final".

On the basis of the foregoing, it is concluded that as of August 1, 1960, the Fort Wayne Union Stock Yards Company, Inc. ceased to be an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act. See L-55-9; L-59-432.

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

Myles F. Gibbons
General Counsel

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