

Chicago 11, Illinois
APR 1 1963

L 63-53

Director of Wage and Service Records

General Counsel

Coldaire Service Company

By reason of being a company indirectly controlled by carriers by railroad subject to part I of the Interstate Commerce Act and performing services in connection with railroad transportation, the Coldaire Service Company has been an employer within the meaning of the Railroad Retirement and Railroad Unemployment Insurance Acts. Its name appears in the Employer Status List under Item No. 1541.1, with the period of creditable service shown as November 3, 1948 to date.

At the bottom of a letter dated February 15, 1963, from our Director of Supply and Service, Mr. Jno. C. Rill, President (Retired), Fruit Growers Express Company, stated that "Coldaire Service Co. was Liquidated and Dissolved 12-24-52". There has been no compensation reported after the first quarter of 1951.

On the basis of the foregoing, I conclude that as of April 1, 1951, the Coldaire Service Company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

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

Myles F. Gibbons
General Counsel

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