Office of Chief Counsel
Internal Revenue Service
Memorandum

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date: September 30, 2005

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that ceased to be an employer under the Railroad Retirement Tax Act effective . At such time, its unified payroll services and perhaps its employees were transferred to its new parent company, at the same address provided above. Please take the appropriate action regarding this business.

Janine Cook