

B.C.D. 07-26

AUG 10 2007

EMPLOYER STATUS DETERMINATION

Southern Region Motor Transport, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Southern Region Motor Transport, Inc. (SRMT), B.A. No. 9509, as an employer under the Railroad Retirement Act (45 U.S. C. § 231, et seq. (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq. (RUIA) SRMT has been an employer under the RRA and RUIA with service creditable from October 27, 1927.

SRMT is currently listed in Board records as a subsidiary of Norfolk Southern Corporation (NS) (B.A. No. 9408). Mr. Scott F. Wilkerson, Assistant General Tax Attorney for NS, provided documentary evidence that SRMT was dissolved as a corporation on December 18, 2001.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Southern Region Motor Transport, Inc. ceased being an employer under the RRA and RUIA on December 18, 2001, the date on which it lost its status as a legal entity and became non-existent as a result of corporate dissolution.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board