B.C.D. 04-17

MAR 24 2004

EMPLOYER STATUS DETERMINATION
Atlantic and East Carolina Railway Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Atlantic and East Carolina Railway Company. (AEC) (B.A. No. 2548) 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). AEC has been an employer under the RRA and RUIA with service creditable from September 1, 1939.

Ms. Leslie S. Farless, Assistant Corporate Secretary, Norfolk Southern Corporation, advised that AEC ceased operations on October 20, 2003, when it merged into Norfolk Southern Railway Company (B.A. No. 1525), the latter being the survivor corporation. This was confirmed by the Articles of Merger filed in the State of North Carolina on October 20, 2003 and Surface Transportation Board Finance Docket No. 34396, decided October 22, 2003.

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 Atlantic and East Carolina Railway Company ceased being an employer under the RRA and RUIA on October 20, 2003, the date on which it merged into another corporation and ceased to exist.

Michael S. Schwartz

V. M. Speakman, Jr.

Jerome F. Kever