EMPLOYER STATUS DETERMINATION
Railroad Track Construction Corporation

JUN 27 2005

This is the determination of the Railroad Retirement Board concerning the continuing status of Railroad Track Construction Corporation (RTCC) (B.A. No. 9516) 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). RTCC has been an employer under the RRA and RUIA with service creditable from October 8, 1973.

Mr. Thomas R. Ballas, Vice President–Administration and Human Resources, Florida East Coast Railway, L.L.C., (FEC)(B.A. No. 1510), advised that RTCC, a wholly owned subsidiary of FEC, discontinued its operations and last compensated employees on July 31, 2001. Although RTCC has not been formally dissolved, it had no assets or employees when it ceased operations. FEC has no current plans for RTCC to resume operations.

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 Railroad Track Construction Corporation ceased being an employer under the RRA and RUIA on July 31, 2001, the date on which it discontinued operations and last compensated its employees.

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