B.C.D. 02-26

APR 0 2 2002

Employer Status Determination
Great Southern Contracting, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Great Southern Contracting, Inc. (GSCI) (B.A. No. 9529) as an employer covered 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).

On December 5, 1994, GSCI was ruled to be an employer covered under the RRA and RUIA effective June 19, 1990, the date on which it was incorporated and began operations. Surface Transportation Board authority was not required in view of the fact that GSCI was a railroad maintenance contractor under common control with the Aberdeen, Carolina and Western Railway, an employer covered under the Acts. On December 31, 1994, GSCI discontinued its operations. GSCI has filed all compensation reports for its former employees through December 31, 1994. On November 15, 1996, GSCI was administratively dissolved as a corporation under the laws of North Carolina.

Based on the above information, it is the determination of the Railroad Retirement Board that Great Southern Contracting, Inc. ceased to be an employer under the RRA and RUIA effective December 31, 1994, the date on which it ceased operations and last compensated its employees.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever