EMPLOYER STATUS DETERMINATION
O/O Truck Sales, Inc.

JAN 8 1999

This is the decision of the Railroad Retirement Board regarding the status of O/O Truck Sales, Inc., as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

O/O Truck Sales was held to be an employer under the Acts effective January 1, 1989 (B.A. Number 9352). On December 11, 1996, the company authorized its dissolution, its operations having previously ceased. The dissolution took effect on the date the Certificate of Dissolution was received in the Office of the Secretary of State for Delaware, December 23, 1996.

Accordingly, the Board holds that O/O Truck Sales ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 23, 1996.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever