

**EMPLOYER STATUS DETERMINATION**  
**Jackson and Southern Railroad Co.**

This is the determination of the Railroad Retirement Board concerning the continued status of Jackson and Southern Railroad Co. (JSRC) 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).

Information regarding JSRC was provided by Jean Bozarth, Assistant Corporate Secretary for JSRC and William D. Mowatt, President of Cairo Terminal Railroad Company (Cairo). On October 4, 1988, the Board notified JSRC of its failure to report to the Board the creditable service months and compensation of its employees. In response to this letter, Jean Bozarth on October 11, 1988, notified the Board that JSRC no longer employed employees covered under the Acts. She stated that all of JSRC's former employees worked for the Cairo Terminal Railroad, a covered employer. On November 17, 1993, William Mowatt, President of Cairo, stated that JSRC ceased all operations and was terminated as an operating railroad effective March 22, 1993. He stated that JSRC's operating agreement was cancelled by the owners of the physical plant. JSRC's locomotive was removed from JSRC rails, and half of the track was physically removed. He stated that JSRC was dissolved as a corporation. Additionally, the JSRC reporting mark was retired from the files of Association of American Railroads.

Section 202.11 (20 CFR § 202.11) of the Board's regulations states:

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.

According to the information Ms. Bozarth and Mr. Mowatt provided, all of JSRC's covered employees became employed with Cairo sometime in 1988. In 1993, JSRC's locomotive was removed from JSRC rails and half the track was removed. JSRC's operating agreement was cancelled and the corporation was dissolved. Since JSRC no longer possess the characteristic of an operating railroad company covered by the Acts, JSRC is no longer a covered employer under the RRA and the RUIA.

**Jackson and Southern Railroad Co.**

The Board therefore finds that effective with the close of business March 22, 1993, Jackson and Southern Railroad Company was no longer a covered employer under the RRA and the RUIA.

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