

EMPLOYER STATUS DETERMINATION

Dakota Short Line, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Dakota Short Line, Inc. (DSL) (B.A. No. 2664) 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). DSL has been an employer under the RRA and RUIA with service creditable from April 28, 2003.

Mr. Leon Steege, President, DSL, advised that DSL ceased operations on November 27, 2003 and last compensated employees on December 30, 2003. DSL lost its status as a legal entity on October 5, 2005, when it filed its corporate dissolution documents with the state of South Dakota.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall be terminated 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 Dakota Short Line, Inc. ceased being an employer under the RRA and RUIA on December 30, 2003, the last date on which employees were compensated.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board