

**SOUTH CENTRAL TENNESSEE RAILROAD COMPANY
SOUTH CENTRAL TENNESSEE RAILROAD CORPORATION
EMPLOYER STATUS DETERMINATION**

This is the decision of the Railroad Retirement Board concerning the continued status of the South Central Tennessee Railroad Company (SCTRC) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA) and the new status of the South Central Tennessee Railroad Corporation (SCTR) as an employer under the Acts. The SCTRC was ruled to be an employer effective July 1, 1978.

SCTRC ceased operations and its employees last performed compensated service on December 31, 1993, when it merged into the SCTR. On January 1, 1994 SCTR began actual operations and first compensated its employees. According to the agreement of merger between SCTRC and SCTR, SCTRC ceased its corporate existence on the effective date of the merger which was December 31, 1993. SCTR has replaced SCTRC and now operates on the same line and uses the same equipment as the former SCTRC.

Based on the information summarized above, it is the Board's determination that the South Central Tennessee Railroad Company ceased being an employer under the RRA and RUIA on December 31, 1993. It is also the Board's determination that the South Central Tennessee Railroad Corporation became an employer under the Acts administered by the Board on January 1, 1994.

Glen L. Bower

V. M. Speakman, Jr.

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SCTR.COV

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
South Central Tennessee Railroad Company
South Central Tennessee Railroad Corporation

Attached is a revised proposed coverage ruling for Board approval. Please substitute the attached draft ruling for the one forwarded by memorandum dated July 7, 1995.

Attachment