

AUG 7 1945

The Director of Retirement Claims

The General Counsel

List & Gifford Construction Company

[REDACTED]
Missouri, from January 1920 to March 1925

In response to your request, I herewith submit my opinion on the following:

QUESTION

Was the List & Gifford Construction Company an "employer" under the Railroad Retirement Act and is service to it creditable under that Act?

OPINION

It is my opinion that the List & Gifford Construction Company was not an "employer" under the Railroad Retirement Act and that service rendered to it is not creditable under that Act.

DISCUSSION

An examination of Poor's and Moody's manuals does not disclose the name of the List & Gifford Construction Company.

Information furnished by Mr. H. Whyte, Secretary, Gifford-Hill & Company, Inc.,* is that the List & Gifford Construction Company was engaged in the "erection, construction or repair of any building structure or improvements, public or private, and to erect, construct or repair same or any part thereof, and to acquire, own, prepare for use any materials for said purpose," and that the company was never directly or indirectly owned or controlled by or under common control with any express company, sleeping-car company or carrier by railroad. From information in the

*Gifford-Hill & Company, Inc., has been held not to have been an "employer" under the Railroad Retirement Act, at least prior to June 1940. Gifford, of that company, was one of the principals of List & Gifford Construction Company.

Memorandum to
The Director of Retirement Claims

files of this office, it appears that the List & Gifford Construction Company had contracts with a number of railroad companies covering various construction jobs.

Since it appears from the foregoing that the List & Gifford Construction Company was not an express company, sleeping-car company or carrier by railroad and that it was not owned or controlled by any such company or carrier, it is my opinion that the List & Gifford Construction Company was not an "employer" under the Railroad Retirement Act and that service to it is not creditable under that Act.

Myles F. Gibbons
General Counsel

MFC:lr