B.C.D. 02-82

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EMPLOYER STATUS DETERMINATION
Los Angeles Union Passenger Terminal
c/o Union Pacific Railroad

This is a determination of the Railroad Retirement Board concerning the continued status of Los Angeles Union Passenger Terminal (LAUP) (BA No. 4736) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.).

Mr. Jim Coulton, Senior Director, Federal Taxes, Union Pacific Railroad, has advised that the Union Pacific Railroad's 23% interest in LAUP was exchanged to the Santa Fe Pacific Realty (through Union Pacific Realty Company) effective January 19, 1990. The only assets LAUP owned at that time were land and buildings. Mr. Coulton advises that there are no payroll records indicating that LAUP had employees within at least the last twenty years.

The Railroad Retirement Board's regulations provide that 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. (20 CFR § 202.11). The information summarized above indicates that LAUP no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective April 16, 2002, the date the Board first received notification that LAUP was no longer in operation, LAUP ceased being a covered employer under section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act.

Original signed by:

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever