

EMPLOYER STATUS DETERMINATION
Michigan Southern Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Michigan Southern Railroad Company, Inc. (MSRC) (BA. 3285) 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). MSRC has been an employer under the RRA and RUIA with service creditable from May 1, 1991.

Information provided by Mr. Daniel A. LaKemper, General Counsel, Michigan Southern Railroad Company (MSO) (BA 2271) shows that on March 16, 2009, MSRC merged into MSO with MSO being the surviving entity and MSRC ceasing to exist. Attorney LaKemper stated that MSRC stopped its rail operations in 1996 and has had no employees for over ten years. Any and all MSRC assets were merged into MSO as the surviving entity.

Section 202.11 of the Board's regulations provides 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.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Michigan Southern Railroad Company, Inc., ceased being an employer under the RRA and RUIA as of March 16, 2009, when MSRC lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board