B.C.D. 03-24

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EMPLOYER STATUS DETERMINATION
Southwestern States Management Company

This is the decision of the Railroad Retirement Board regarding the continued status of Southwestern States Management Company 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).

Southwestern States was held to be an employer under the Acts effective February 1, 1978, (B.A. Number 9834). On December 31, 1994, it merged into Missouri Pacific Railroad Company, at that time a covered employer under the Acts (B.A. No. 1813). On January 1, 1997, Missouri Pacific merged into the Union Pacific Railroad Company (B.A. No. 1715).

Accordingly, the Board holds that Southwestern States Management Company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1994.

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