B.C.D. 01-31

MAR 2 9 2001

EMPLOYER STATUS DETERMINATION
KANSAS SOUTHWESTERN RAILWAY, L.L.C.

This is the determination of the Railroad Retirement Board concerning the continuing status of Kansas Southwestern Railway, L.L.C. (KSR), B.A. No. 3774, as an employer under the Railroad Retirement Act (45 U.S.C.A. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act ((45 U.S.C.A. § 351, et seq.) (RUIA). KSR was ruled to be an employer under the RRA and RUIA effective April 14, 1991.

On March 31, 2000, pursuant to an agreement and plan of merger, KSR ceased operations and merged with and into Central Kansas Railway, L.L.C. (CKR) B.A. No. 2765, with CKR being the surviving company. Employees of KSR last performed compensated service for KSR on March 31, 2000. KSR employees became employees of CKR. KSR was wholly merged into CKR and no longer exists as an entity according to Michael J. Ogborn, manager, CKR, in his letter to the Board dated December 29, 2000. Pursuant to Surface Transportation Board Finance Docket No. 33868, decided April 28, 2000, an exemption from prior review and approval was granted for this merger.

In view of the foregoing, it is determined that Kansas Southwestern Railway, L.L.C., ceased to be an employer under the RRA and RUIA on March 31, 2000, the day it ceased operations and last paid compensation to its employees.

Original signed by:

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever