

EMPLOYER STATUS DETERMINATION**Doniphan Kensett & Searcy Railway**

This is the determination of the Railroad Retirement Board concerning the continuing status of Doniphan Kensett & Searcy Railway (DKS), (B.A. No. 3816) 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). DKS has been an employer under the RRA and RUIA with service creditable from May 22, 1909.

The Union Pacific Transportation Company (UP) (B. A. No. 1715) is the parent company of DKS. UP included DKS in its annual employer reports. As far back as UP records show, DKS was reported as having no employees. The last UP report for DKS was for 1999. UP has requested that DKS be terminated as an employer.

Information about DKS was provided by Mikala Snyder, Manager Payroll Accounting, Union Pacific Railroad. Ms. Snyder advised that DKS ceased operations and last compensated employees "around 2000." DKS's employees were transferred to Union Pacific Railroad.

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 Doniphan Kensett & Searcy Railway ceased being an employer on December 31, 1999, the last day of the last year service of its employees was reported by its parent company.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board