

EMPLOYER STATUS DETERMINATION
Denison & Pacific Suburban Railway Company
(DPSR)

This is a determination of the Railroad Retirement Board concerning the continuing status of Denison & Pacific Suburban Railway Company (DPSR) 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.).

DPSR (B.A. # 3815) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since the inception of the Acts. DPSR began operations in 1895.

The latest coverage information in the file for DPSR indicates that in September of 1966, DPSR ceased operations and abandoned its rail line. Additionally, information provided by James Colton, Senior Director – Federal Taxes of Union Pacific, indicated the subsequent history of DPSR. At the time of abandonment, DPSR was owned by Texas & Pacific Railway Co., which, in turn, was owned by the Missouri Pacific Railroad Co. (MPRR). On October 15, 1976, Texas & Pacific was fully merged into MPRR. In December 1982, MPRR was acquired by Union Pacific and on January 1, 1997, MPRR was merged into Union Pacific.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

As indicated above, information in our coverage files indicates that DPSR was formed to operate a railroad in 1895 and eventually abandoned its rail line in 1966. A long line of successor mergers created the situation where Union Pacific has the best information on the history of DPSR because Union Pacific now possesses the records of old Missouri Pacific railroad. The evidence of record establishes that DPSR has not functioned as a rail carrier in over 40 years and no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective September 30, 1966, the last day of the month in which DPSR abandoned

its rail line and ceased operations, Denison & Pacific Suburban Railway Company ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board