

**EMPLOYER STATUS DETERMINATION**  
**BNSF Acquisition, Inc. (BAI)**  
**BNSF Railway Company (BNSF)**

This is a determination of the Railroad Retirement Board concerning the continued status of the BNSF Acquisition, Inc. (BAI) 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). Previously, BNSF Acquisition had been determined to be covered under the Acts effective December 4, 1996.

The latest coverage information in the file for BAI indicates that the Secretary of State for the State of Delaware approved a merger of BAI into Burlington Northern Santa Fe (BNSF) on March 18, 2008. BAI and BNSF provided the certificate of merger and a consolidated Federal Income Tax Return for the year ending December 31, 2008. The Tax Form indicates the date of merger (February 29, 2008) and details the assets transferred to BNSF from BAI.

Information in the file regarding this merger has been provided by research from the Audit and Compliance Division of the Railroad Retirement Board after BAI contacted Audit and Compliance to inform the agency that BAI was no longer an entity. All shares of BAI were cancelled as a result of the merger. Upon the date of merger, BNSF assumed all responsibility for debts, obligations, and duties of BAI and acquired all of BAI's assets.

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 BAI served as a covered employer from its date of inception to the date the merger occurred, February 29, 2008. The evidence of record establishes that BAI has not functioned as a separate entity since the date of the merger and no longer possess the characteristics of an employer. The Board therefore finds that

effective February 29, 2008, the date BNSF Acquisition, Inc., merged with BNSF, BAI ceased to be a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

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