

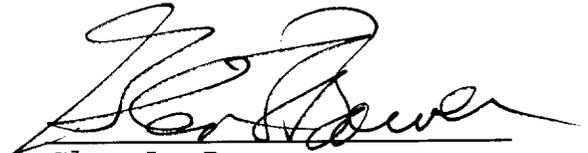
MIDSOUTH RAIL CORPORATION
MIDLOUISIANA RAIL CORPORATION
SOUTHRAIL CORPORATION
TENNRAIL CORPORATION

EMPLOYER STATUS DETERMINATION

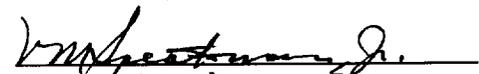
This is the decision of the Railroad Retirement Board regarding the status of the above-listed companies as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

On December 31, 1993, these companies, all rail carrier subsidiaries of MidSouth Corporation, were merged into MidSouth Corporation. On January 1, 1994, MidSouth Corporation merged into the Kansas City Southern Railway Company.

Accordingly, the Board holds that the above-listed companies ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the date of their merger into MidSouth Corporation, December 31, 1993.



Glen L. Bower



V. M. Speakman, Jr.



Jerome F. Kever