EMPLOYER STATUS DETERMINATION Missouri & Northern Arkansas Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Missouri & Northern Arkansas Railroad Company, Inc. (MNAR) 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32187, decided December 10, 1992, MNAR filed a notice of exemption to lease, acquire and operate 491.27 miles of rail line from Missouri Pacific Railroad Company (MPRR) (BA No.1813) in the States of Arkansas, Kansas, and Missouri and to acquire 60.33 miles of incidental trackage rights over MPRR and Burlington Northern Railroad Company (BN) (BA No.1621) lines in the States of Missouri and Arkansas.

In a letter dated December 17, 1992, addressed to the Board's Bureau of Research and Employment Accounts, Ms. Karren Reardon, an accountant for the company, stated that MNAR began operations on December 13, 1992 and that it will have "approximately" 50 employees, one of whom was first to be compensated on December 23, 1992. MNAR interchanges with Union Pacific (BA No.1715), Southeast Kansas Railroad (BA No.3869), BN, and Kansas City Southern (BA No.1806).

Based upon the information furnished, it is determined that Missouri & Northern Arkansas Railroad Company, Inc. became a rail carrier employer under the RRA and the RUIA effective December 13, 1992, the date on which it began rail operations.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

MPDadabo:mpd MNAR257.mpd