



**EMPLOYER STATUS DETERMINATION**  
**Central Kansas Railway, Inc.**  
**Central Kansas Railway, L.L.C.**


This is the determination of the Railroad Retirement Board concerning the status of Central Kansas Railway Inc., (CKR) and Central Kansas Railway, L.L.C. (CKRLLC) as employers 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). CKR (BA No. 2765) has been found to be a rail carrier employer under the Acts effective January 2, 1993. See Board Coverage Decision 93-26.

According to a letter dated May 11, 1994, from Mr. Mike Ogborn, Manager of CKRLLC, CKR underwent a corporate reorganization which resulted in CKR, a corporation, becoming CKRLLC, a limited liability company. In his letter, Mr. Ogborn stated that CKRLLC has assumed all Railroad Retirement Board obligations of CKR under the Acts and all employees of CKRLLC remain covered employees. There was no break in operations between the time the railroad was operated as a corporation and the time it has been operated as a limited liability company. The Interstate Commerce Commission (ICC) granted CKRLLC exemption to operate as a limited liability company effective December 28, 1993. ICC Finance No. 32430, service date January 21, 1994. CKRLLC is a common carrier operating in the states of Kansas and Oklahoma, and transports a variety of freight. CKRLLC operates fifteen GP-7 locomotives owned by it and leases a number of rail cars from other entities.

Based upon the information summarized above, it is determined that there has merely been a corporate reorganization and name change. Accordingly, Central Kansas Railway, L.L.C. continues to be a rail carrier employer under the Acts, replacing Central Kansas Railway, Inc., and may continue to use BA No. 2765.

  
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Glen L. Bower

  
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V. M. Speakman, Jr.

  
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