


**EMPLOYER STATUS DETERMINATION**


**The Atchison, Topeka & Santa Fe Railway Company (B.A. 1702)  
Burlington Northern Railroad Company (B.A. No. 1621)  
The Burlington Northern and Santa Fe Railway Company**

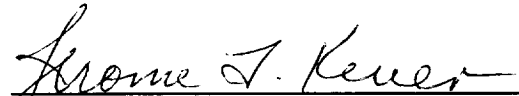
This is the determination of the Railroad Retirement Board regarding the status of The Atchison, Topeka & Santa Fe Railway Company (ATSF) (BA No. 1702), Burlington Northern Railroad Company (B.A. No. 1621) (BN) and The Burlington Northern and Santa Fe Railway Company (BNSF) as employers under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

According to information provided in a letter dated February 27, 1997, from Mr. Daniel J. Westerbeck, Vice President and General Tax Counsel of BNSF, ATSF merged into BN on December 31, 1996, and the name of the surviving company was changed to The Burlington Northern and Santa Fe Railway Company. Mr. Westerbeck stated that "the separate existence of ATSF ceased." Mr. Westerbeck provided a copy of the Agreement and Plan of Merger. The merger was approved by the former Interstate Commerce Commission in Finance Docket No. 32549, decided August 16, 1995.

Based upon the information summarized above, it is determined that The Atchison, Topeka & Santa Fe Railway Company ceased to be a rail carrier employer under the RRA and RUIA effective December 31, 1996, the date that it merged into the Burlington Northern Railroad Company. The Board finds that the name of the surviving company was changed from Burlington Northern Railroad Company to The Burlington Northern and Santa Fe Railway Company on that same date.

  
Glen L. Bower

  
V. M. Speakman, Jr.

  
Jerome F. Kever