

EMPLOYER STATUS DETERMINATION
Union Pacific Railroad Company
Southern Pacific Transportation Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Union Pacific Railroad Company (B. A. No. 1715) (Union Pacific) and Southern Pacific Transportation Company (B.A. 1713) (Southern Pacific) 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). Both Union Pacific and Southern Pacific have been covered rail carrier employers under the Acts, with service creditable respectively, from July 1, 1897 and November 26, 1969.

Information about the merger of Union Pacific and Southern Pacific was furnished by Mr. Rob Burbach, Tax Associate with Union Pacific. Mr. Burbach stated, in a letter dated April 16, 1998, that effective February 1, 1998, Union Pacific ceased operations, transferred all of its assets to Southern Pacific, and merged with and into Southern Pacific. In addition, at the time that the merger took effect, the surviving corporation changed its name to Union Pacific Railroad Company. A Corrected Certificate of Merger filed on March 2, 1998 with the Secretary of State of Delaware confirms the information provided by Mr. Burbach. Authority for the merger was obtained in Surface Transportation Board Finance Docket No. 32760, Decision No. 44, decided August 6, 1996.

Based on the information summarized above, the Board finds that Union Pacific Railroad Company, B. A. No. 1715, ceased to be a rail carrier employer under the RRA and RUIA effective February 1, 1998, the date on which it merged into Southern Pacific Transportation Company. The Board also finds that effective that same date, Southern Pacific, B.A. No. 1713, changed its name to Union Pacific Railroad Company.

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