

EMPLOYER STATUS DETERMINATION
Ft. Worth & Denver Railway Company

This is the determination of the Railroad Retirement Board concerning the continued status of the Fort Worth & Denver Railway Company (BA number 1709) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

The Fort Worth & Denver was held to be an employer under the Acts effective June 6, 1873. On December 31, 1982, it was merged into the Burlington Northern Railroad Company (now the Burlington Northern and Santa Fe Railway Company). The Assistant Director of Taxes, Burlington Northern Santa Fe, informed the Chief of the Board's Office of Audit and Compliance that the Fort Worth & Denver ceased operations as of December 30, 1982.

Accordingly, the Board holds that the Ft. Worth & Denver Railway Company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1982.

Glen L. Bower

V. M. Speakman, Jr.

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