

Employer Status Determination
St. Louis Southwestern Railway Company

This is the determination of the Railroad Retirement Board regarding the continuing status of the St. Louis Southwestern Railway (SSW) (B. A. No. 1819) 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). The SSW has been an employer under the Acts administered by the Board, with service creditable from January 16, 1891.

SSW ceased its operations and was merged into the Union Pacific Railroad Company (UP) (B.A. No. 1715) on September 30, 1997. According to Mr. Rob Burbach, Tax Associate for the UP, the SSW last had compensated employees on December 31, 1996. As of January 1, 1997, all payroll reporting functions for SSW operations have been handled through the UP, and former SSW employees have been reported as UP employees. Authority for the merger was obtained in Surface Transportation Board Finance Docket No. 32760, Decision No. 44, decided August 6, 1996.

In accordance with the information summarized above, it is the Board's determination that St. Louis Southwestern Railway Company ceased to be an employer under the RRA and RUIA as of the close of business on September 30, 1997, the day on which it ceased operations and merged into UP.

V. M. Speakman, Jr. _____

Jerome F. Kever _____