

**EMPLOYER STATUS DECISION**

**Oklahoma, Kansas & Texas Railroad Company**

This is the determination of the Railroad Retirement Board concerning the continuing status of Oklahoma, Kansas & Texas Railroad Company, (OKT) (B.A. No. 2854) 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)). OKT has been an employer under the RRA and RUIA with service creditable from June 6, 1980.

Information provided by Mr. James E. Coulton, Senior Director, Federal Taxes, Union Pacific Railroad (UP), shows that OKT merged into the Missouri Pacific Railroad Company (MPRR) some time in 1988 or 1989 at the latest, at which time OKT employees were last compensated as such. Hard copies of these records were not readily available. The Board's records show that effective January 1, 1997, MPRR merged into the UP.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Oklahoma, Kansas & Texas Railroad Company ceased being an employer under the RRA and RUIA as of December 31, 1989, the last day of the period during which OKT lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

For the Board  
Beatrice Ezerski  
Secretary to the Board