


**EMPLOYER STATUS DETERMINATION**

**LOUISIANA SOUTHERN RAILWAY COMPANY  
NEW ORLEANS TERMINAL COMPANY**

This is the decision of the Railroad Retirement Board regarding the status of the Louisiana Southern Railway Company (LSRC) and the New Orleans Terminal Company as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

LSRC was held to be an employer under the Acts effective February 27, 1897 (B.A. Number 2546). New Orleans Terminal Company was held to be an employer under the Acts effective June 30, 1903 (B.A. Number 4526). On August 1, 1993, both companies were merged into their parent company, Alabama Great Southern Railroad Company, which is in turn wholly-owned by Norfolk Southern Corporation.

Accordingly, the Board holds that LSRC and New Orleans Terminal Company ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective August 1, 1993.

  
Glen L. Bower

  
V. M. Speakman, Jr.

  
Jerome F. Kever