

KANSAS AND MISSOURI RAILWAY AND TERMINAL COMPANY
LOUISIANA AND ARKANSAS RAILWAY COMPANY
FORT SMITH AND VAN BUREN RAILWAY
ARKANSAS WESTERN RAILWAY COMPANY
MAYWOOD AND SUGAR CREEK RAILWAY COMPANY

EMPLOYER STATUS DETERMINATION

This is the decision of the Railroad Retirement Board regarding the status of the above-listed companies as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

On July 6, 1992, these companies were merged into the Kansas City Southern Railway Company. Prior to that date, the employees of the Louisiana and Arkansas Railway Company were paid by the Kansas City Southern Railway Company and their service and compensation was reported by that company. According to information submitted by counsel for Kansas City Southern, none of the other companies have had any employees for many years.

The Board holds that the above-listed companies ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective July 6, 1992.

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