

EMPLOYER STATUS DETERMINATION

Kiamichi Railroad Company, L.L.C.

Kiamichi Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Kiamichi Railroad Company, Inc. (KRC) (BA No. 3870) 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), as well as the status of Kiamichi Railroad Company, L.L.C. (KRCLLC) as an employer under the Acts.

Evidence of record establishes that KRC ceased to exist as of October 4, 1995, when KRC was merged into KRCLLC. At that time, the employees, contracts, and assets of KRC were transferred to KRCLLC. As of October 4, 1995, employees were paid by KRCLLC. KRCLLC is described as a freight carrier, with traffic revenue for 1996 budgeted for \$14,464,000.00.

Based upon the information summarized above, it is determined that Kiamichi Railroad Company, Inc. ceased to be a rail carrier employer under the RRA and RUIA effective October 4, 1995, the date it merged into Kiamichi Railroad Company L.L.C. See §§ 202.11 and 202.12(b) of the Board's regulations. It is also determined that Kiamichi Railroad Company, L.L.C. became a rail carrier employer under the Acts effective October 4, 1995.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever