

## **EMPLOYER STATUS DETERMINATION**

### **Missouri Pacific Railroad Company**

This is the determination of the Railroad Retirement Board concerning the continued status of Missouri Pacific Railroad Company (MPRC), B.A. No. 1813, 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).

In Surface Transportation Board (STB) Docket No. 33320, decided January 8, 1997, MPRC and Union Pacific filed a joint notice of exemption to undertake a transaction within their corporate family that merged MPRC into Union Pacific. The name of the surviving railroad is Union Pacific Railroad Company. The purpose of the merger was to avoid duplicate reporting requirements, and to achieve cost efficiencies by streamlining the corporate structure of these two carriers.

Information regarding MPRC was provided by Ms. Karen L. Kolsterman, Tax Manager for Union Pacific Railroad Company (Union Pacific), B.A. No. 1715. According to Ms. Kolsterman, MPRC ceased operations and merged with Union Pacific on January 1, 1997. Ms. Kolsterman also reported that although MPRC ceased operations on January 1, 1997, employees of MPRC were last reported under MPRC's B.A. Number on December 31, 1987. Since that time employees of the MPRC have been reported under the Union Pacific's B.A. Number.

Section 202.11 (20 CFR 202.11) of the Board's regulations states:

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.

According to STB Docket No. 33320, MPRC and Union Pacific jointly filed a notice of exemption which granted MPRC authority to cease operations and merge with Union Pacific on January 1, 1997. Thus, the evidence of record establishes that MPRC no longer possesses the characteristics of an operating railroad company covered under the RRA and the RUIA.

**Missouri Pacific Railroad Company**

The Board finds that effective January 1, 1997, the date Missouri Pacific Railroad Company ceased operations, Missouri Pacific Railroad Company ceased being a covered employer under the RRA and the RUIA.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Keever