B.C.D. 02-16

FEB 27 2002

Employer Status Determination
Central Kansas Railway, LLC

This is the determination of the Railroad Retirement Board concerning the continuing status of the Central Kansas Railway, LLC (CKR) (B.A. No. 2765) as a covered 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). The CKR was ruled to be an employer under the Acts effective January 2, 1993.

Mr. Mike Ogborn, manager of CKR, reported to the Board on November 6, 2001 that CKR ceased operations and last compensated employees on June 29, 2001. All of the assets of CKR were acquired by the Kansas & Oklahoma Railroad, Inc. which was ruled to be an employer under the RRA and RUIA effective June 30, 2001, immediately after taking over CKR. Surface Transportation Board Authority for these transactions is set forth at STB Finance Docket No. 34030, decided June 5, 2001, and STB Finance Docket No. AB-406 (SUB-No. 13x), decided August 9, 2001.

Based on the above information, it is the determination of the Railroad Retirement Board that the Central Kansas Railway, LLC, ceased to be an employer under the RRA and RUIA on June 29, 2001, the date on which it ceased operations.

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